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ABSTRACT

This booklet contains information designed to familiarize personnel at charter schools in North Carolina with the financial services offered by the Division of School Business and the reporting requirements of the division. The division seeks to ensure fair and equitable distribution of and accountability for the optimal use of state and federal public school funds. The booklet contains a calendar for charter-school startup, a definition of terms, and an overview of the Uniform Education Reporting System (UERS). It also offers information on the division's five sections: the School Finance Section, the Federal Programs Section, the Reporting and Auditing Section, the Salary Administration Section, and the Statistical Research Section. A list of Division of School Business reference manuals and contact information are included. (LMI)

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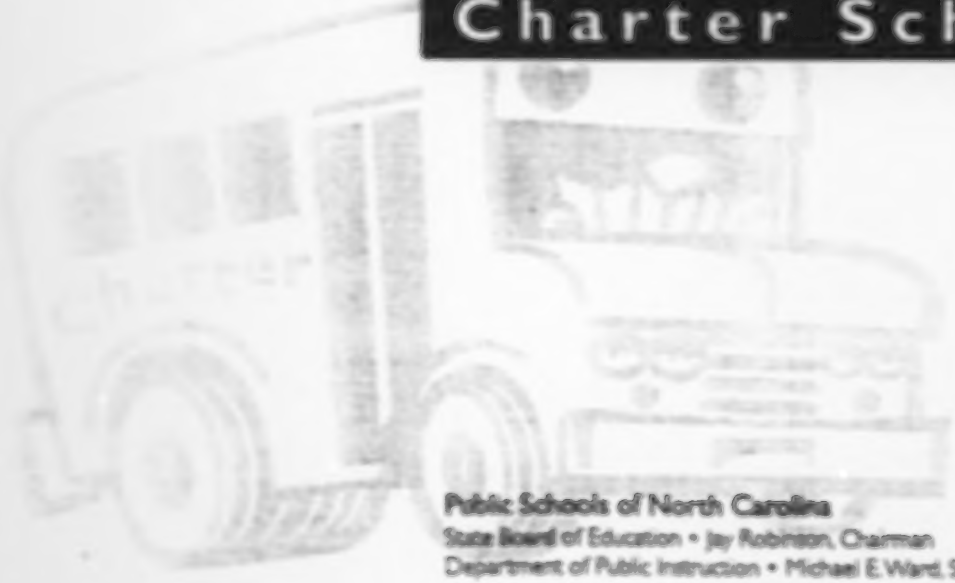
Division of School Business

Survival Guide for Charter Schools

FY 1997-98



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Charter Schools Survival Guide
Division of School Business - Introduction

This booklet contains information which is designed to familiarize personnel at Charter Schools with the financial services offered by the **Division of School Business** and the reporting requirements of the Division. The goal of the Division is to ensure fair and equitable distribution of and accountability for the optimal use of state and federal public school funds. The Division is led by Lou Thompson, Director [(919) 715-1448] and is composed of five sections.

A. The **School Finance Section** calculates and distributes State and Federal allotments. This section also advises and trains LEA/Charter School personnel regarding laws and policies on student accounting and school attendance. This section monitors compliance of class size and teacher daily load requirements and reports exceptions to the State Board of Education and the General Assembly. Philip Price is the Assistant Director of the Division and is responsible for the School Finance Section.

The School Finance Section answers questions such as:

- How much money will I get?
- From where will my allotted funds come?
- What do I have to do to receive an allotment?
- How/when do I report my student enrollment data?

Phone Number (919) 715-1422

B. The **Federal Programs Section** interprets federal and state laws, rules, regulations, policies, and legal opinions impacting the various federal grants administered by the Department of Public Instruction. Their responsibilities include reviewing and processing federal budgets and amendments, conducting Budget Utilization Development (BUD) training sessions, calculating the indirect cost rates for LEAs, providing leadership on federal time and effort requirements, calculating the reversion of federal funds, analyzing the impact of the specialized federal programs and processing claims for reimbursement submitted by LEAs participating in the National School Lunch program, the School Breakfast program, and the Special Milk program. The Section Chief is Sharon Royster.

The Federal Programs Section answers questions such as:

- What do I have to do to get federal funds?
- How do I submit a federal budget?
- When do I have to do amendments to my federal budgets?
- Will I receive any federal indirect cost?

Phone Number (919) 715-1392

(continued)

Charter Schools Survival Guide
Division of School Business - Introduction (Continued)

C. The **Reporting and Auditing Section** receives your monthly financial data for state and federal funds. They review, monitor, maintain, and report expenditures to other areas within DPI and other agencies; interpret financial policies and procedures from the State Board of Education and legislation; provide and monitor state and federal cash to meet your needs; maintain and interpret Uniform Chart of Accounts requirements; and review independent audit reports. The Section Chief is Jenny Billings.

The Reporting and Auditing Section answers questions such as:

- How do I report my expenditures?
- How do I get cash?
- By what audit requirements must I abide?
- How do I code this expenditure?

Phone Number (919) 715-1400

D. The **Salary Administration Section** manages all centralized aspects of educator salaries. The Section Chief is David Howell.

The Salary Administration Section answers questions such as:

- Do my teachers have to be certified?
- How much do I have to pay my teachers?

Phone Number (919) 715-1095

E. The **Statistical Research Section** assigns a school number to your Charter School and maintains your school address. They also gather data about the number of students in your school, from which Local Education Agency the students were originally enrolled, and the number of personnel and expenditures in your school (state, federal, and local). The Section Chief is Engin Konanc.

The Statistical Research Section answers questions such as:

- How do I report my average daily membership (ADM)?
- How often do I have to report ADM?

Phone Number (919) 715-1609

Personnel from the Division will be conducting workshops to help Charter Schools become accustomed to the financial services and requirements. We will notify each Charter School of the date and time of the workshops when they are scheduled. These training sessions should be very helpful to you. Please plan to attend.

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Charter Schools
Calendar of Events-Start Up

March 13, 1997	- Final Approval by State Board of Education. Issuance of a charter may be conditional based on special requirements of the State Board of Education.
March 14, 1997	- DPI notifies Applicants of Final/Conditional Approval. - DPI sends Financial Packet of Instructions and Required Information.
April 15, 1997	- Charter School sends Preliminary Charter School Enrollment Information to School Finance Section (see Attachment 1 in School Finance Section).
May 15, 1997	- DPI sends Planning Allotment to Charter Schools.
May 31, 1997	- Charter Schools sends System Access forms to Information and Technology Services (see UERS Section). - Charter School submits STEPS-OUT EFT Authorization Form to the Reporting and Auditing Section (See Reporting and Auditing Section).
June 20, 1997	- Charter School sends CICS02CM-Cash Management Access form to Reporting and Auditing (see Reporting and Auditing Section).
July 1, 1997	- Charter School sends in Initial Charter School Enrollment Information to the School Finance Section (see Attachments 2-4 in School Finance Section).
2 weeks after General Assembly adjourns	- Initial Allotments for state funds are sent to LEAs. If any federal funds have been received, the allotments will be calculated, LEA's allotments will be reduced for Charter Schools, and the LEAs will be distributed. These allotments will be calculated based on information submitted by the Charter Schools on July 1, 1997 (See Attachments 2, 3, and 4 in School Finance Section). Federal funds will be released to Charter Schools after all grant requirements have been met.
1 week after Initial Allotments are distributed	- Revision 1 is sent to LEAs and Charter Schools. Revision 1 will include: A. Reductions to LEA's state allotments, B. Allotment of 34% of state funds to Charter Schools, and C. Allotment to Charter Schools of any federal funds that have been received and all grant requirements met.
After first month enrollment data is received	- If Charter School enrollment is lower than reported on July 1, 1997, the Charter School's state allotment will be decreased. The LEA's state allotments will be increased. - If Charter School enrollment is higher than reported on July 1, 1997, but within the enrollment approved in the charter, the Charter School's state allotment will be increased. The LEA's state allotments will NOT be decreased. - The Charter School's allotment will be recalculated and additional funds will be given to the Charter School to equal 68% of their total revised state allotment.
March 31, 1998	- The final 32% of the Charter School's state allotment will be distributed.

Charter Schools
Calendar of Events-Continual Requirements

Activity	Dates	Pages for Reference
Average Daily Membership (ADM) and Attendance Reporting	End of each school month	Page 4-5 and/or 8-1
Cash - Requests	anytime (refer to monthly calendar distributed quarterly)	Page 6-3
Expenditures - Submit to DPI	approx. 3rd - 5th of each month (Calendar to be distributed in June)	Page 6-14
Expenditures - Adjustments (FPD 202A's)	anytime monthly	Page 6-16
Expenditures - Retrieve Reports from DPI	approx. 24th - 26th of each month	Page 6-14
Federal Budget Amendments	anytime	Page 5-15
School Activity Report (SAR)	End of second school month	Page 4-6

Definition of Terms

Accrual
A journal entry generated by the Charter Schools to record expenditures which are legitimate charges to the prior year but for which checks have not yet been written. The only accruals allowed to state or federal funds are installment payments made to employees after the close of the fiscal year (usually in July and August) and the matching retirement and social security associated with these payments.

Allotment
The amount of state or federal funds allocated to a Charter School to spend on a particular grant or specific use of funds. The state allotment to Charter Schools is based on dollars. In order to lawfully spend money in a particular program report code (PRC), the Charter School must have an allotment from DPI.

Amendment
An adjustment to a federal budget for changes in projected expenditures.

Attachment A (Also called Attach A)
A list of budget codes for positions requiring a professional educator's license, along with the required area of licensure.

Authority to Draw (ATD)
This account (11210000) represents the amount of cash that can be requested (drawn down) for a particular PRC. The balance in the Authority to Draw account is the total allotment for the PRC, less any cash requested to cover expenditures for the PRC. If your cash request exceeds the authority to draw balance (ATD), then you will only be given the amount of cash remaining in the ATD account. This happens quite frequently when new federal grants are being established or at the beginning of the fiscal year, when DPI is waiting to receive the grant awards from the federal government and the allotments for the year have not been established.

Authority to Spend (ATS)
This account (11220000) represents the budget balance or remaining allotment for a particular PRC. The balance in the Authority to Spend account is the total allotment for the PRC, less any expenditures reported for the PRC. Many of the federal allotments carry over from fiscal year to fiscal year. In these cases, the balance in the authority to spend (ATS) account, or budget balance, rolls over to the next fiscal year. If the allotment does not carry over to the next fiscal year (State or Vocational Education PRCs, for example), the account is zeroed out and the balance reverts to the state and/or federal government.

Average Daily Membership (ADM)
The sum of the number of days in membership for all students in individual LEAs, divided by the number of school days in the term. Allotments for each LEA will be made on the basis of the higher of the first 2 months total projected ADM for the current year or the higher of the first 2 months total prior year ADM.

Benefits
Matching social security, retirement, and health insurance. These costs are also referred to as the "matching" benefits. Other benefits may be paid by the employer.

BUD
The Budget Utilization and Development System is a computer program which LEAs use to prepare and transmit to DPI their budgets and amendments for federal programs.

Budgets (Federal)
A projection of expenditures in accordance with an approved federal project. It is a necessary part of the federal fund processing and is transmitted via the BUD system (for LEAs) or submitted manually for Charter Schools and non-units for the federal PRCs. Other budgets (state, local, etc.) are maintained at the local level only.

Calculated cash
The cash balance calculated on the cash balance report (beginning cash, plus certifications, minus expenditures = calculated cash). The calculated cash balance (per cash balance report) may be different from the actual system cash balance, due to accounting corrections, FPD 202s being improperly handled, etc. In these cases, there will be an asterisk on the cash balance report and you should look up the 22430000 account balance to confirm your actual cash balance for the PRC.

Carryover
Funds appropriated but unspent in the first fiscal year which are brought forward for expenditure in the succeeding fiscal year. State allotments for Charter Schools will not carry over. Some federal funds carry over for 15 months. Refer to the **North Carolina Allotment Policy Manual** for grant terms.

Cash balance
The beginning of the fiscal year cash balance plus all certification activity for the period, less the expenditure activity for the period. Proper cash management requires a minimum cash balance at the Charter School. DPI uses the cash balance when referring to the monthly cash zero-out (See Page 2-11) to bring the cash balances back to zero.

Cash expenditures
Expenditures that affect current year cash requests. These include current year expenditures and adjustments for accruals (prior year accruals paid in July/August less current year accruals booked in June). In order to have a true picture of cash available, cash expenditures are examined when referring to the Cash Balance Report.

Cert
DPI term for cash certification.

Certification
The process used when cash is deposited (positive certification) or withdrawn (negative certification) for the Charter School's bank account. When the Charter School requests funds via the cash management system, the money (positive or negative) is certified to the bank account

The term is used interchangeably with licensure or license when referring to professional educators. For example, at least 75% of kindergarten through grade 5 teachers are required to have the proper certification. Also, the professional Licensure Section at DPI is often call Certification.

Certified Personnel
Individuals employed in positions within job classifications that require professional licensure issued by the Division of Human Resource Mangement, Licensure Section, based on the completion of approved education program requirements as specified by the State Board of Education.

CFDA #
A number that is assigned by the federal government to each federal program for which a grant is awarded. The Catalog of Federal Domestic Assistance (CFDA) contains information for all federal grant programs such as grant authorization, eligibility for funds, etc.

Chart of Accounts
The Uniform Chart of Accounts was enacted in 1975 in response to a law passed by the General Assembly requiring a uniform accounting system for all LEAs, effective July 1, 1996. The Chart of Accounts contains the minimum requirements for account code structure which consists of four dimensions: 1) fund, 2) function, 3) program report, and 4) object.

CICS
The Customer Information Control System (CICS) is the operating system used by DPI to run its accounting and reporting software, access the cash management system, etc. This software allows SIPS to divide the state's mainframe into regions to store and process data. LEA and Charter School data is processed on Region F.

Class 5 account
An expenditure account in the DPI MSA general ledger system. All expenditure accounts begin with a 5, such as 55100121 for instructional teachers, or 56210312, for workshop expenditures. When looking up expenditure codes in MSA, always precede the purpose/object code with a 5.

Class 7 account
A budget or allotment account in the DPI MSA general ledger system. All budget accounts begin with a 7, such as 75100121 for teacher budget line item or 76210312 for the workshop expense budget line item. When looking up budgets or allotments in MSA, always precede the purpose/object code with a 7.

CMS
The acronym for the Cash Management System (CMS). The Cash Management System is used to request state or federal funds (cash) from the State Treasurer.

Code
DPI term for account code, expenditure code.

Company 6000
The company which contains the Charter School expenditure data. It is the number the unit should enter in the MSA general ledger inquiry system to review their data on-line.

Current year
The current fiscal year, which is the accounting period beginning July 1 and ending June 30. For example, the 1998 school year refers to July 1, 1997 through June 30, 1998.

Data file
The process by which DPI receives data via the monthly expenditure transmission from Charter Schools. It is the transfer of your 275-byte and 60-byte records from your computer to the state . DPI spends approximately one week each month processing this data, and often refers to this time period as data file. When looking up expenditure detail in MSA, we may tell you that it was a "data file transaction" or "data file expenditure", meaning that the expenditures were generated from your check writer and posted to our general system via the 60-byte summary record. These expenditures are usually not altered by DPI unless they contain invalid codes or require global changes. The expenditures will contain your LEA's unique ID in the first two digits of the source code.

Detail
The 275-byte "detail" records received via data file. When you are reconciling your reports with DPI's by account, the figure posted from the 60-byte summary on MSA may not agree with the figures off your own general ledger. If this is the case, ask the Reporting and Auditing Section to run the "detail" for items posted in a particular month, for a particular account. This will provide you with the checks transmitted to DPI in the data file transfer for that month. Sometimes checks are run for a prior month after the cutoff for data file transfer (usually matching and/or deduction checks) and do not make the data file pickup transfer, which can account for discrepancies in reporting.

Effective date
This date signifies the accounting period to which data should be posted. For instance, an entry may be keyed on February 10, but the effective date is January 31, meaning that the

data will post to the January reporting period or period 7. The effective date is also important when verifying cash transactions since it notifies you, within 2 days, which day the transaction should be made to your bank account.

Federal funds
Those funding sources which come from the federal government. Each source of federal funds has a separate PRC. Transactions for these funds are always posted to the current fiscal year, as the federal funds have no prior year reporting.

Fiscal year
The period of time between July 1 and June 30 of any given year. For example, the 1998 fiscal year refers to July 1, 1997 through June 30, 1998.

FPD 202A form
The form used to adjust your expenditure data that has been booked at DPI for refunds, transfers and other adjustments. Often referred to as 202s.

Full-time Equivalent (FTE)
The number of full-time employees plus the sum of employment for part-time individuals. For example, two full-time employees plus two employees working half-time would make three FTEs.

Fund or funding source
The source of revenue for a particular grant or program. The State Public School Fund is fund 1; Federal Fund is fund 3; Capital Outlay Fund is fund 4; and local funds is fund 2, for example.

Funds requirement date (FRD)
The date funds are to be deposited into the Charter School's bank account. Use this date to request cash in the Cash Management System (CMS).

General ledger (GL)
The record of expenditures maintained at DPI. The Reporting and Auditing Section may be referenced as the ledger group or the general ledger group. DPI's MSA system is the general ledger, so the term "MSA" is often used when referring to entries posted to the general ledger.

Global changes
The changes DPI processes to LEA's data before it is posted to the general ledger as part of data file processing. The "globals" or global changes are usually the result of a massive chart of accounts change, after the fiscal year has started. When DPI initiates a global change, we will notify the finance officer via correspondence from the Reporting and Auditing Section. When global changes are processed by DPI, you DO NOT need to submit an FPD 202A form. You only need to send in a 202A if you need to move the data from the new "global" code to another account.

Handicapped
Mentally retarded, hearing impaired, deaf, speech/language impaired, visually handicapped, autistic, behaviorally/emotionally disturbed, orthopedically impaired, other health impaired, traumatic brain injury, deaf-blind, multihandicapped, or specific learning disabled students who need special education and related services.

Headcount
This term refers to the process of actually counting the number of students who are defined as exceptional. For federal purposes, exceptional children include only the handicapped. For state purposes, exceptional children include handicapped and pregnant students.

The federal government requires headcounts of children with special needs who have been properly identified, are receiving special education and related services on the headcount day, and have an individual education plan (IEP) or an individualized family service plan (IFSP). The December 1 IDEA Title VI-B Handicapped headcount includes those children ages 3-21 who are being served by LEAs (including Charter Schools) and state-operated programs. State law requires an adjusted headcount on April 1 of children ages 5-20 who are being served by LEAs. The April headcount includes additions or deletions to the December 1 headcount and is used for state funding purposes.

I.A.S.A
Improving America's Schools Act of 1994. I.A.S.A. reauthorizes the Elementary and Secondary Act (E.S.E.A.) of 1965. This is the Act that authorizes federal funds such as Title I, Title II, and Title VI. Refer to the North Carolina Allotment Policy Manual for information related to federal funds authorized by E.S.E.A.

I.D.E.A.
Individuals with Disabilities Education Act replaced the EHA Education of Handicapped Act for Title VI-B. Title VI-B is one of the federal grants for which the Charter School may receive funds. This funding is targeted towards handicapped students. Refer to the **North Carolina Allotment Policy Manual** for more information.

Indirect Cost
Cost incurred to run federal programs that are not directly paid from federal programs. Indirect cost rates are established by the Department of Public Instruction so that LEAs can be reimbursed for local funds that are expended for activities directly related to federal programs.

Initial Allotments
The allocation of state and federal funds to LEAs occurring after adjournment of the General Assembly. Charter Schools will receive their allotments in the first revision to the Initial Allotments. In this revision, the LEAs' state allotments will be reduced for children attending Charter Schools and the Charter School will receive 34% of its state Initial Allotment. If federal funds have been received from Washington and if all requirements have been met, the Charter School will also receive federal funds in an allotment revision.

Installment
The payment of 1/12 of an employee's annual salary. This is so the employee can receive 12 equal checks rather than just 10 monthly checks during the fiscal year. Installment is also used to indicate the payment of the 11th and 12th checks for the unpaid portion of the employee's earned salary. For example if your school year ends in June, the installment months are July and August. If your year ends in May, your installment months would be June and July.

Invalid code
An account code which either does not exist in the Uniform Chart of Accounts, or is no longer a valid code for a particular PRC due to legislative or reporting changes to the funding. The majority of these codes emerge during the monthly data file processing. When DPI receives invalid codes, we must change them to a valid code in order to post the data to the MSA general ledger system. DPI then notifies the LEA, via the monitoring letter, that there was an invalid code (s) and to what code we posted the data.

JTPA
One of the federal grants for which the Charter School may apply. Refer to the **North Carolina Allotment Policy Manual** for more information.

Last day to key
The last day DPI will process transactions for a reporting month. It is typically the 18th of the month. At this point, DPI begins its month end close procedures.

LEA #
The acronym used for Local Education Agency (LEA). We often refer to the LEA # in various documentation or software applications. This is the same as the Charter School's UNIT #, which is the alpha-numeric number assigned by DPI to identify the Charter School data in DPI's systems.

Matching
The term used when referring to the employer matching benefits associated with a person's payroll (i.e.; social security, retirement, & hospitalization).

Matching also refers to a mandate of some federal programs requiring that any federal money received for the grant be "matched" with an equal amount or a percentage of non-federal money to support the grant. Non-federal money pertains to state and/or local funds and may be provided in cash, property, or services. For example, the Dwight D. Eisenhower Professional Development Program regulations state that each LEA must provide at least 33% of the cost of activities assisted by the Eisenhower program. The Learn and Serve American program also requires matching funds; however, the percentage is different each year: 10% the first year, 20% the second year, and 30% the third year. For more information regarding federal matching requirements, refer to the **North Carolina Allotment Policy Manual**.

Message on-line
A message which appears on the CICS screen when you sign on to the state network to gain access to DPI. At this point, enter your ID which starts with "P...".

MSA
The general accounting system used by DPI to process the LEA's financial data. MSA literally stands for Management Science America, who was the designer of the software. It has since changed hands to Dun & Bradstreet (DBS), but the name has never been changed. MSA refers to the general ledger inquiry screens. Financial (60-byte summary) data is posted to MSA via data file, the cash management system, and FPD 202A adjustments and refunds.

Net gross
The amount of the expenditure record before statutory and voluntary payroll deductions. This amount equals the 60-byte record that posts to the MSA general ledger.

Noncertified Personnel
Individuals in positions within job classifications which do not require a professional license issued by the Division of Human Resource Management, Licensure Section.

On-line
Reference to activity being connected to MSA. You will be "on-line" when accessing the MSA system in order to see if 202As have posted or if cash requests have been processed.

Out on the system
Reference to being on-line to view data through the MSA system. It is also used to indicate that the data in question is available for on-line viewing on DPI systems.

Period
This term is simply a shortening of the phrase "processing period" and means the accounting period to which data has posted. July is the first processing period, August is the second period, etc.

Planning Allotments
The tentative allocation of state and federal funds to LEAs to provide information for budgeting purposes. These allotments for Charter Schools occur during May preceding the fiscal year for which the initial allotment will be made. You cannot access funds based on Planning Allotment information.

PRC
Program report code. The number assigned to a particular source of funding, if that funding is to be distributed to the LEAs via the allotment system for state and federal funds. The PRC is utilized as a cost center. Funding which is distributed via a direct check, etc., is not given a program report code by DPI. The PRC number is also the major frame of reference for state and federal data.

Principal's Monthly Report (PMR)
This is a record of data about student enrollment, transfers, membership, and attendance. The Charter School transmits the PMR to DPI at the end of each school month.

Prior year
Used to reference any fiscal year occurring before the current year. Any refunds for the prior year are deposited into a prior year account at DPI, not the LEAs' bank account. Corrections to the prior year for federal funds, however, are considered current year transactions, since the funding carries over from year to year.

RACF ID
Acronym for Resource Access Control Facility and is pronounced "RACK F". This is the software that secures North Carolina's mainframe system at SIPS. You must have RACF security to access DPI's Cash Management and MSA General Ledger systems.

Reconciliation
The process ensuring that one set of data is in agreement with another set of data; such as bank reconciliations, report reconciliations, etc. LEAs must reconcile the DPI financial reports, downloaded monthly, with their own accounting system reports in order to ensure that DPI has an accurate reflection of the LEA's data.

Reports (Monthly)
Monthly reports which are downloaded to LEAs. These reports are:

- Budget Balance Report (JHA___EG)
- Cash Balance Report (JHA___EG)

(*report numbers yet to be determined*)

Reversion
The reduction of an allotment due to failure to submit a budget or failure to spend funds timely.

Rollover
The term used to describe the process of bringing forward the federal balances from the prior fiscal year to the new fiscal year. It is the budget balance remaining at June 30, after accruals for 11th and 12th installments. DPI typically processes the rollover in mid-August after the close of federal fund books for the fiscal year. If a LEA wishes to see the balance that rolls, look up the period ending balance in the 11220000 account (authority to spend or budget balance) for period 12 in MSA.

School Activity Report (SAR)
A record of data related to students' classroom schedules and school personnel assignments. The Charter School transmits the SAR to DPI at the end of the second school month

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SIMS
Acronym for Student Information Management System. It is the data collection system regarding student enrollment, membership, attendance, and withdrawal from membership in the public schools. SIMS, or other UERS compliant systems, are the official means by which this data is reported to DPI.

SIPS
The acronym for the State Information and Processing Service (SIPS). This is the main computer connection or link through which we all have to go (DPI, LEAs, and others) in order to log onto MSA, the cash management system, Internet, etc.. Many times, if you cannot connect to the system at the CICS screen, "SIPS is down" or there is a problem with the "SIPS line". Be patient and try to log on after a few hours; however, if time is short and you are requesting cash, please call the Reporting and Auditing Section and let us know your request.

Source code
The code used to identify the individual general ledger transactions in the MSA system. The first two or four digits can identify certain transactions which will help with reconciliations. Please see the source codes listed on the "MSA Hints for Analysis" for more information. (Reporting and Auditing Section, Page 6-21).

SPSF
The abbreviation for the State Public School Fund, which is also referred to as "state funds", or PRC number 36 for Charter School's state funds.

Student Accounting
The data collection system regarding student enrollment, membership, attendance, and withdrawal from membership in the public schools. The Student Information Management System (SIMS), or other UERS compliant systems, are the official means by which this data is reported to the Department of Public Instruction.

System
The generic term for the MSA general ledger system.

Tydings Amendment
Federal law which provides that certain federal funds not obligated during the first year of allotment shall remain available for obligation and expenditure for one additional year. Federal grant periods vary; therefore, each grant must be reviewed to determine if the Tydings Amendment will apply. Since the federal fiscal year begins October 1 and the state fiscal year begins July 1, many grant periods can be active up to 27 months when provisions of the Tydings Amendment are applicable. Refer to the **North Carolina Allotment Policy Manual** for more information regarding grant items.

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UERS
The acronym for the Uniform Education Reporting System. It is the required accounting system specifications and processes designed to help ensure standard, accurate, reporting of fiscal, personnel, and student data by LEAs in order to maintain uniform reporting of the use of various funds to the state.

Unduplicated Headcount
The headcount of eligible/identified special needs children on December 1 for federal funds or April 1 for state funds. Each child eligible for counting shall be counted ONCE under the PRIMARY handicapping classification. The handicapped student must have an Individualized Education Program (IEP) in order to be counted.

Year Round Education
Reorganization of the school calendar into instructional blocks with vacations distributed across the calendar year so that learning is continuous throughout the year.

Zero-out
A cash certification (negative or positive) to the Charter School's bank account in order to bring any excess cash balances to zero for the prior month. This is done for both state and federal funds.

1101 account
The cash account (11010000) in the MSA general ledger system. For simplicity, the zeros are omitted and the account is called 'the eleven-zero-one account" or "one-one-zero-one account". All account numbers entered in the MSA system are eight digits in length.

1121 account
The authority to draw account (11210000) in the MSA general ledger system (see authority to draw definition). For simplicity, the zeros are omitted and the account is called "the eleven-twenty-one account". All account numbers entered in the MSA system are eight digits in length.

2243 account
The cash advance account (22430000) in the MSA general ledger system. For simplicity the zeros are omitted and the account is called "the two-two-four-three account". All account numbers entered in the MSA system are eight digits in length. The cash advance account is considered to be the actual cash balance for each grant.

275-byte record
The payroll and general expense detail record your accounting software creates to be uploaded to DPI in order to post the detailed expenditure information into DPI's systems. This record is part of the UERS requirements and is created by your software from your check writer. This record is also referred to as the "voucher detail", "payroll detail" or "general expense detail". The net pay from the payroll voucher detail, and the gross from

the general expense detail should equal your 60-byte summary records which are posted to DPI's general ledger system. When DPI "runs detail" at a Charter School's request, both the general expense and payroll 275-byte records are run. The records print on the report in account number order, then voucher number order within the account. The 275-byte record passes to other systems at DPI. The 60-byte summary record (described below) is posted to the MSA general ledger system at DPI.

431 account
The refund clearing account (43100000) in the MSA general ledger system. For simplicity, the zeros are omitted and the account is called "the four-three-one account". All account numbers entered in the MSA system are eight digits in length.

60-byte record
The summary record your accounting software creates to be uploaded to DPI in order to post the general ledger expenditure information into DPI's accounting system. This record is part of the UERS requirements. It is created by your software from your check writer. This record is also referred to as the "summary record". The 275-byte record should equal the 60-byte summary record. This is the actual amount which posts to the MSA general ledger system at DPI. The 275-byte record (described above) passes to other systems at DPI.

Uniform Education Reporting System (UERS) Requirements

OVERVIEW

The fundamental objective of the Uniform Education Reporting System (UERS) is to provide a uniform, simplified, straight forward process for:

- preparing and paying of payrolls,
- preparing and paying of accounts payable expenditures, and
- reporting of the expenditures in a public education environment.

UERS for the Charter Schools has been simplified; however, it will still maintain the legislated financial reporting uniformity currently employed throughout the state.

Expenditures will be based on the Uniform Chart of Accounts and installment pay remains an available option for Charter Schools. UERS operates on a cash basis requiring that all expenditures are updated simultaneously with the check writing (system generated or manually entered) and/or voiding process. The payroll interface must generate the appropriate employer matching benefits and all payroll payables paid through the accounts payable system MUST reflect the payroll salary expenditure budget code rather than the accounts payable liability budget code. The expenditure detail and summary information is transferred electronically to DPI on a set monthly schedule. Detail instructions for transmitting the UERS data electronically via the INTERNET will be sent in July 1997.

To achieve the legislated financial reporting uniformity throughout the state, regardless of the computer software used, all software packages must be certified by DPI. DPI has selected and will furnish the Charter Schools with a certified PC windows software package from Education Management Systems, Inc. (ISIS software) to run their financial needs.

Charter Schools will have the option to report their monthly expenditures from their own computer system using the ISIS software or through their county's Local Education Agency (LEA). Since DPI will assign each Charter School a unique unit number identifier that must be included on each expenditure and summary record transmitted to DPI, only LEAs using software packages which are able to run multiple LEAs/Charter Schools unit numbers simultaneously will be able to offer service bureau processing functions to Charter Schools within their boundaries. If interested, Charter Schools should contact the LEA where the Charter School resides to discuss the possibility of their service bureau functions.

EXPLANATION - Monthly Automated Reporting for Cash Expenditures

Automated detail payroll records, detail general expense records, and summary expenditure records must reflect only current month activity. This includes:

- All current month vouchers issued
- All vouchers which are voided in the current month
- All stop payments which are processed in the current month

Thus, the transmission of financial data to the DPI will contain only true CASH expenditures. For example, a personal service voucher with an issue date of July 1 will be reported for July and automatically transmitted to the DPI after the month of July is closed. If that same personal service vouchers is voided July 10, it will also be reported and transmitted for July to the DPI through data file transfer. Both the original voucher detail record and the voided voucher detail record will be transmitted to the DPI. Thus the summary expenditure record will have a net effect of zero. However, if the void of the July 1 voucher is posted to the unit's system August 9, only the original voucher detail record dated July 1, and its corresponding summary expenditure record, will be transmitted to the DPI through data file transfer for July. The August 9 voided voucher detail record, and its corresponding summary expenditure record, will be transmitted to the DPI through data file transfer for August.

UERS COMPLIANCE REQUIREMENTS

All DPI required reports and information, including monthly expenditure transmission as well as student information requirements are due on the dates that you are given for this information. Failure to do so will result in non-compliance with UERS requirements and carry financial penalties that cannot be recouped once compliance with UERS has been resumed.

If reports are not submitted on the dates you are given, you are subject to having state funds withdrawn for administrative expenses for that month. If the period of time of non-submission continues, you are subject to funds for future months administrative expenditures being withheld as well as additional state support for other areas of your operation. In addition, you also risk the loss of federal funding if reporting of expenditures is not available. If non-reporting should continue, you will also be subject to additional action which the State Board of Education may deem necessary.

We will work with you to assist in any non-compliance situations, to prevent these actions from being required. However, the responsibility for compliance with UERS requirements is yours.

UNIFORM CHART OF ACCOUNTS

The Uniform Chart of Accounts for Charter Schools is being developed and will be sent to you under separate cover when it is completed.

N.C. Employment Security Commission (ESC) Requirements

OVERVIEW

The N.C. Employment Security Commission (ESC) requires that all employers file a quarterly report of their employees' wages and FICA taxes withheld. Both Quarter-to-Date (QTD) and Year-to-Date (YTD) wages and taxes must be reported at the end of each quarter. An employer may file the quarterly ESC report on paper if the number of employees is less than 250. If an employer has 250 or more employees then the quarterly ESC report must be filed electronically.

DPI will provide, for the Charter Schools, the financial package which offers electronic ESC reporting as a standard feature. The electronic ESC file is transmitted to DPI along with other financial files on a set schedule. Then DPI turns the ESC file over to the N.C. Employment Security Commission.

For further information and to set-up your account as a new employer with the N.C. Employment Security Commission (ESC), please write or contact:

N.C. Employment Security Commission
PO Box 26504
Raleigh, NC 27611
Attn: Status Department
(919) 733-7156

Minimum Computer Hardware Requirements for Charter Schools

The Charter Schools are required to meet certain UERS reporting requirements for Finance, Student Information (SIMS) and Testing. Listed below are the minimum computer hardware requirements for the Charter Schools to send/receive the required information to/from the DPI. The requirements are based on the current market conditions and the assumption that the Charter Schools will purchase new equipment. We recommend that you insist on 24 hour turn-around service (on-site, if possible) for all computer equipment. The warranty should be a minimum of three years.

Note: LEAs are currently using the IBM AS400 for their financial processing and reporting. The Charter Schools may contract with a LEA to do their financial processing and reporting. If a Charter School elects to use an AS400 instead of a personal computer for financial processing, please call Kathy Horky at (919) 715-1436 for special instructions. The personal computer is still required for Student Information and Testing.

The minimum hardware requirements for Finance, SIMS and Testing are:

- **CPU:** Pentium processor running at 133MHZ or higher
  32 mb RAM or higher
  Hard Drive: 2 GB EIDE or higher
  Floppy Drive: 1.44MB
  Keyboard: 104+ keyboard
  Mouse: Microsoft mouse and pad
  512 Pipeline Burst Cache
  CD ROM Drive: 8x or higher
  Video Card: 2MB WRAM
  Modem: 28.8 k bps Modem (FAX optional)
  PCI Slots: 3 minimum
  ISA Slots: 3 minimum
  SCSI Controller: Adaptec 2920 minimum
  Removable Drive: Iomega Jazz

  Approximate cost as listed.....From $3,200

Minimum Computer Hardware Requirements for Charter Schools

- **Monitor:** 17" SVGA .26 dots per inch
  Approximate cost.....From $ 550

  Note: Many dealers include a 13" or 14" SVGA monitor in the package price of the CPU. Some dealers will negotiate an exchange at a much lower cost than buying the larger monitor separately.

- **Printer:** HP LaserJet 5M with the following:

  33MHZ processor
  8MB
  PCL 6
  Adobe Postscript 2
  Prints 12 pages per minute
  600 x 600 dots per inch
  35,000 page monthly duty cycle
  100 and 250 sheet drawers
  500 sheet feeder
  Approximate cost.....From $1,500

  Note: Dealers often have refurbished laser printers at greatly reduced cost. Make sure you get a good warranty and service package.

- **Scanners:** The Charter Schools do have the option of contracting for grading and scanning the tests. Please call Mildred Bazemore at (919) 715-1182 for more information regarding contracting for these services. Otherwise, you should purchase either of the two scanners listed below:

  1) NCS OpScan 3, model 152 Optical Mark Scanners
  1500 pages per hour, 100 sheet tray
  Approximate cost.....From $3,355

  2) NCS OpScan 5, model 25 Optical Mark Scanners
  2500 pages per hour, 300 sheet tray
  Approximate cost.....From $5,095

Minimum Computer Hardware Requirements for Charter Schools

There is other hardware that you may want to consider purchasing. The hardware listed below is optional. It is not required.

- **Audio:** 16bit sound card and speakers

- **Data Storage/Backup:** We highly recommend that you back up your financial data on a daily basis. There are several options for additional data storage and/or backup capabilities to your computer.

  Portable Drives: Plug-in units that typically use tape cartridges for archiving and storing large amounts of data. Can easily move from one computer to another. Prices range from $150 to $1,000.

  Removable Storage: Consists of a permanently mounted drive that uses removable cartridges or hard drives for data storage. Prices range from $120 to $500.

  Tape Backup: Plug-in or permanently mounted tape systems that allow you to backup your system on tape cartridges and store the tapes away from the computer. This is a much faster way to backup your system than using diskette drives. Prices range from $100 to $5,000.

  Uninterrupted Power Supply: Provides enough continuous power to allow for an orderly shut-down of the system in the event of a power failure. This is strongly recommended for file servers of a local area network (LAN). Prices range from $400 to $2,500.

Minimum Computer Software Requirements for Charter Schools

The Charter Schools are required to meet certain UERS reporting requirements for Finance, Student Information (SIMS) and Testing. Listed below are the minimum computer software requirements for the Charter Schools to send/receive the required information to/from the DPI. After each software, we designate whether DPI will provide the software and/or training to the Charter Schools or whether the Charter Schools are responsible for purchasing the software and/or training.

The minimum software requirements to comply with Finance, SIMS and Testing are:

- Windows '95 with Microsoft Plus!

  This software will include the needed TCP/IP and FTP communication functions. Charter Schools are responsible for the cost of software and any required training.

- QWS3270 freeware

  This software is needed to connect to the State Computer Center in order to request cash through DPI's Cash Management System. DPI will provide this software and training.

- INTERNET access

  Charter Schools will be responsible for contracting with an INTERNET Source Provider. Minimum requirements are:

  - INTERNET capability with Netscape 3.0 (Netscape 3.0 is supposed to be free to N.C. public schools), or
  - an Internet browser that supports file transfer protocol (FTP).

  Charter Schools will bear the cost of the contract and any required training.

  Note: A dedicated data link is not required.

Minimum Computer Software Requirements for Charter Schools

Finance

In addition to the software requirements listed on page 3-8, the following is required for compliance with Finance:

- PC based ISIS Financial Software
  This software has been selected and is required to maintain financial records and build the necessary files required to comply with UERS. DPI will provide the software. Charter Schools must pay for the training, help desk support, and ongoing maintenance/upgrades.
- Viewing software
  The software will allow the Charter Schools to view and print the financial reports produced at DPI for each Charter School. DPI will provide the software and training.

Note: Charter Schools have the option of contracting with LEAs for their financial processing and reporting. If your Charter School elects to contract with an LEA for financial processing, please call Kathy Horky at (919) 715-1436 for special instructions. The personal computer is still required for SIMS and Testing.

Student Information (SIMS)

In addition to the software requirements listed on page 3-8, the following is required for SIMS compliance:

- Student Information Management System (SIMS)
  This software allows the Charter Schools to manage and report the required student information. DPI will provide the software and training.

Minimum Computer Software Requirements for Charter Schools

Testing

In addition to the software requirements listed on page 3-8, the following is required for Testing:

- Testing software
  DPI will provide the software and training.
- Anti-virus software (for Windows95)
  We recommend either NORTON or MCAFEE. Charter Schools are responsible for the cost of software and any required training.

We also highly recommend that you purchase the additional software listed below. The software listed below is optional. It is not required.

- Microsoft Office Pro 7
  This software contains word processor, graphics, spreadsheet, and database packages. Charter Schools are responsible for the cost of the software and any required training.
- pcAnywhere32
  Charter Schools are responsible for the cost of software and any required training.

Accessing the State Operating Systems

The next few pages were prepared by the Information Technologies Services Division (ITS), for inclusion in our package of information. It contains the instructions and forms for establishing access to the State Computer Center (SIPS). This will allow you to access several of our operating systems, such as the Cash Management System to request your funds. Should you have any questions regarding this section please contact Jim Eddins, Data Base Analyst at (919) 715-2084.

We suggest that you complete the appropriate forms as outlined in this section and return them to personnel shown on the form, or if you prefer, complete all the forms and send the completed package to:

Department of Public Instruction
Division of School Business - Reporting and Auditing Section
301 N. Wilmington Street
Raleigh, NC 27601

We will make sure that your forms are transmitted to the appropriate areas for processing. These forms should be completed and returned to the Department of Public Instruction (DPI) by May 31, 1997 in order assure that you will be able to access the appropriate systems by July 1, 1997. If you do not meet this deadline, please allow at least three (3) weeks for the various departments to process your information and for you to obtain access to the systems. You will be notified by the ITS division when you have been successfully established in the system and they will provide you with your ID's and passwords at that time.

The "CICS Terminal Operator Sign-on Manual" provides step by step instructions for accessing SIPS. The manual will be distributed in the training sessions.

North Carolina Department of Public Instruction
Getting Started with Mainframe Security

The four critical steps for establishing State Computer Center mainframe access are chronologically listed and discussed in the following text. Please note, the first three steps may be performed concurrently; however, step 4 can only be performed after receiving confirmation of the defined RACF User-ids requested in step 3.

1. **Establish a computer account through the Office of the State Controller:** A "Customer Profile Update Form" must be completed and signed by your Fiscal Officer. This form should be completed and mailed/ faxed as quickly as possible because the State Computer Center requires ten (10) days to implement a new account after receiving the request. A copy of the "Customer Profile Update Form" with instructions has been enclosed for your convenience.

2. **Establish your Site Security Officers:** A "Site Security Officer Form", RACF02, must be completed by your Fiscal Officer or Office Manager and returned to the Department of Public Instruction (DPI). The RACF02 Form should be mailed/ faxed as quickly as possible because additional security correspondence is dependent upon knowing the names and address of site security officers. The DPI requires two (2) days to process this document. A copy of the RACF02 Form with instructions has been enclosed for your convenience.

   The "DPI RACF Security Procedures", RACF001.PRC, provides information about the security process and responsibilities. The procedures will be mailed to your Site Security Officers once he/she is established.

3. **Identify employees who will be using the state computer:** Before an employee can use the state computer to access an application (a computer system), the employee must be defined to the security system. Only site security officers (as identified by the RACF02 Form) are authorized to request a security identification for an employee. The "RACF User-id Computer Access Maintenance Form", RACF03, must be completed by both the employee and the site security officer and then mailed/faxed to DPI. The DPI requires two (2) days to process this document. A copy of the RACF03 Form with instructions has been enclosed to serve as your "master" . Your designated site security officer should make additional copies as needed.

   The site security officer must have received a RACF03B confirmation document listing employees and their associated RACF User-id (& password) before any additional security forms can be completed to request special access authority for specific applications.

4. **Request access for restricted functions:** All RACF User-ids have public inquiry access to DPI applications; however, a CICS02 form must be completed & approved by an Application Coordinator before an employee receives update privileges to an application.

   The forms (with instructions) that you will need to request access for restricted application functions will be logically introduced and provided in the packet supplied to you by the Financial Services Division.

The "DPI RACF Security Procedures" explains in more detail the *RACF Security Process*, the responsibilities of Site Security Officers, and the *DPI Structure to Assist Site Security Officers*. A copy of the security procedures will be sent to your Site Security Officer.

The "CICS Terminal Operator Sign-on Manual" discusses such items as the general requirements of an operator before using CICS, and RACF password naming rules. It provides basic examples for signing-on to CICS. The manual will be distributed in the training sessions.

OFFICE OF THE STATE CONTROLLER
SIPS DIVISION
CUSTOMER PROFILE UPDATE FORM

ACTION REQUEST

ADD ❑ ENTER ALL DATA
UPDATE ❑ ENTER CHANGES ONLY
DELETE ❑

SIPS USE ONLY
TABLE A:
SYSTEM:
BILLING: MI

CUSTOMER ID _____ FEDERAL ID ____ DEPT ____ APPL _____ AGENCY NAME

FISCAL OFFICER NAME _____ LAST _____ FIRST __ MI _____ TITLE ( ) _____ TELEPHONE

FISCAL OFFICE _____ _____ COURIER #

ADDRESS _____ CITY ____ ST _____ ZIP

_____ APPLICATION TITLE

RESPONSIBLE FOR APPLICATION _____ LAST _____ FIRST __ MI _____ TITLE ( ) _____ TELEPHONE

CURRENT ADDRESS _____ _____ COURIER #

_____ CITY ____ ST _____ ZIP

ACCOUNTING DISTRIBUTION (SELECT ONE): 1=DAS 2=DBS 3=UNIV 4=OTHER

(1) _____ DEPT(4) - _____ FUND(4) - _____ FRC(4) - _____ OBJ(4) - _____ RCC(4) - _____ PROG(4) - _____ DIST(2)

(2) _____ CO(4) - _____ ACCT(13) - _____ CENTER(12)

(3) _____ UNIV(4) - _____ ACCT(6) - _____ OBJ(4)

(4) _____ OTHER(29)

AGENCY CERTIFICATION

RESPONSIBLE PERSON _____ DATE _____

MIS/IRM DIRECTOR _____ DATE _____

FISCAL OFFICER _____ DATE _____

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Instructions for OSC Customer Profile Update Form

All information must be legibly printed. Please allow 10 days for processing by the State Computer Center. If you have questions, please contact Richard Ragland, 919-981-5371. The completed form must be mailed or faxed to:

Office of State Controller
Financial Administration
Attention: Richard Ragland (FAX # 919-981-5043 or 919-850-2926)
3700 Wake Forest Road
Raleigh, N.C. 27609-6860

Action Request: Check the appropriate box. ***Add***, to request a new computer account code; ***Update***, to correct errors for specific items for an existing account code, such as names; ***Delete***, to terminate an existing computer account.

Customer Id:

Federal Id:	Specify your business Federal Tax Identification number.
Dept:	Specify 'PED' for the Department of Public Instruction business functions.
Appl:	Leave blank when requesting to ***add*** a new account code; or specify your assigned three character billing code when requesting an ***update*** or ***delete***.
Agency Name:	Spceify your agency or business name.

Fiscal Officer Name: Specify the *Last* name, *First* name, *Middle Initial*, *Title*, and *Telephone number* of your Financial Officer.

Fiscal Office Address: Specify the mailing address (and state *courier number* where applicable) of your Financial Officer for invoice purposes.

Application Title: Specify '**Administrative Computer Services**' if you are a Local Education Agency or Charter School.

Responsible For Application: Specify the *Last* name, *First* name, *Middle Initial*, *Title*, and *Telephone number* of your Business Office Manager or similar responsible person.

Current Address: Specify the mailing address (and state *courier number* where applicable) of your Business Office Manager.

Accounting Distribution: Specify the budget code in your chart of accounts from which invoices for this computer account will be paid by your organization. Enter your budget code in one of the four formats provided according to the type of accounting system used by your organization:

(1) Departmental Accounting System; (2) Dunn & Bradstreet/ MSA System;
(3) University Accounting System; (4) Other.

Agency Certification: Only the Fiscal Officer's signature is required for Local Education Agency and Charter School Requests. Approval by other officers is required for government entities.

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
SITE SECURITY OFFICER FORM

RACF02

RETURN TO:
Jim Eddins or Gradford Barbour
Department of Public Instruction
301 N. Wilmington Street
Raleigh, NC 27601-2825

Fax: 919-715-2178 or
919-715-2260

PURPOSE:
To identify and register the names and signatures of employees who serve as the local Site Security Officer(s).

DUE DATE: Two day prior to your effective security needs.

QUESTIONS: Jim Eddins. or Gradford Barbour 919-715-4322

SITE IDENTIFICATION: see reverse side for INSTRUCTIONS.

SITE NAME: _____; **SITE ID:**(____)

OFFICE/TITLE: _____

DIVISION: _____

ADDRESS: _____

_____

DESIGNATED SITE SECURITY OFFICER(S):

	Primary Site Security Officer:	Backup Site Security Officer:
NAME:	_____	_____
TITLE:	_____	_____
PHONE:	_____	_____
SIGNATURE:	_____	_____
DATE:	_____	_____

Acknowledgment: I have designated the aforementioned Site Security Officer(s) and acknowledge their authority and responsibility for coordinating the security issues of this site with the Administrative Applications Division's Technical Security Coordinators in all matters related to the access of the State Computer by our personnel in accordance with the Department of Public Instruction security policy and procedures.

Title: (print) _____ **Phone:** _____
(Associate Superintendent, Director, Finance Officer, Other)

Signature: _____ **Date:** _____

Name: (print) _____

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
SITE SECURITY OFFICER FORM

RACF02

When the responsibilities of the Site Security Officer are delegated to another employee for any reason, a copy of the RACF02 Form must be sent to DPI Security Administrator or Coordinators for proper registration of signatures.

Print:	All information should be printed except for signatures.
Site Name:	The organization name, for example, local education agency, or agency name.
Site Id.:	Preassigned Unit, school, etc., code when applicable.
Office/Title:	The agency office name or appropriate title when applicable. For example: Assistant State Superintendent of ..., etc.
Division:	The name of the agency division when applicable. For example: The Division of School Business Services, etc.
Address:	Specify relevant mailing data (i.e., Building, Street, Room, etc.)
Designated Site Security Officers:	In accordance with DPI Security Policy and Procedures, all Directors and Finance Officers are responsible for serving as the Site Security Officer, or delegating someone to serve as the Site Security Officer.
Name:	Print the first name, middle initial, and last name for the primary and backup Site Security Officers.
Title:	Specify the working title of each named Security Officer.
Phone:	Phone number of each named Security Officer.
Signature:	Signature of Site Security Officer(s) for audit trail. Registration of signatures is a prerequisite to completing RACF03 & CICS02 forms.
Date:	Date of site security officer(s) signature(s).
Acknowledgment:	Must be signed by the Site Director, Finance Officer, or higher positions. Please print name, date, title, and phone number.
Delegator's Title:	Specify the working title of the delegating agent.
Phone:	Work phone number of delegating agent.
Signature & Date:	Signature and date of delegating agent.
Name:	Print full name of the delegating agent.

PUBLIC SCHOOLS OF NORTH CAROLINA
RACF USER-ID COMPUTER ACCESS MAINTENANCE FORM **RACF03**

RETURN TO:
Jim Eddins or Gradford Barbour Fax: 919-715-2178 or
Department of Public Instruction 919-715-2260
301 N. Wilmington Street
Raleigh, NC 27601-2825

PURPOSE:
To add or delete employee(s) authority to access the State Computer Center.

DUE DATE: Two days prior to your effective access requirements.

QUESTIONS: Gradford Barbour, Stan Jenkins or Jim Eddins 919-715-4322

PART-1 SITE SECURITY OFFICER (See instructions for Part-1 on reverse side)

Site Name: _____ Site ID:(_____)

Office/Title: _____

Division: _____

CHECK the option that applies to the RACF-ID and **PRINT** the full name of the employee:

(___) Add an Employee RACF-ID (complete part-2).

(___) Reassign: RACF-ID# _____ From employee: _____ (complete part-2)

(___) Delete: RACF-ID# _____ For employee: _____

(___) Revoke: RACF-ID# _____ For employee: _____

(___) Resume: RACF-ID# _____ For employee: _____

Normal Access: The assigned RACF Userid for the employee will have public inquiry access to DPI systems. However, a **CICS02** Form must be completed to establish update access for each RACF Userid for MSA, Cash Management, Professional Certification, Salary Certification, Salary Verification, Annual Financial Reporting, Applicant Availability, etc.

Special Access: (Internal use only) (___) RACF Userid requires TSO for systems development.

Signature: _____ **Date:** _____
(Site Security Officer) **Phone:** _____

PART-2 EMPLOYEE INFORMATION for a New or Reassigned RACF-ID Request; Must be completed by the employee (See Part-2 instructions.)

Employee Name: _____ _____ _____
First M Initial Last

Job Title: _____ Phone: _____

SSN: _____ **(See Instructions for Part-2)**

(DPI Contract Personnel Only): Contract End Date: ____/____/____

(DPI Employees Only): Personnel Position Number (P P N): _____

Agency IDs: **Specify any previous TSO or RACF User-Ids assigned to you:** _____

Signature: _____ Date: _____
(Employee)

BEST COPY AVAILABLE

PUBLIC SCHOOLS OF NORTH CAROLINA
RACF USER-ID COMPUTER ACCESS MAINTENANCE FORM **RACF03**

INSTRUCTIONS FOR COMPLETING PART-1

The site security officer is responsible for completing PART-1 of this document and for ensuring the accuracy of PART-2 information.

Site Name: Print the immediate name of your organization. For example, local education agency or agency name.

Site ID: Preassigned unit, school, division, etc., site code, when applicable.

Office/Title: Print the agency office name or appropriate title when applicable. For example, Controller's office; Deputy State Superintendent; Assistant Sate Superintendent of ...; etc.

Division: Print the name of the agency division when applicable. For example, Division of Auditing and Accounting.

Check the specific type of actions that the mainframe technical security coordinator should perform. Employee names should always specify the FIRST name, MIDDLE INITIAL, and LAST name.

Add: Check this block to establish the first-time access for an employee. The employee must complete PART-2.

Reassign: Check this block to reassign a RACF-ID to another employee. The employee must complete PART-2.

Delete: Check this block to delete an employee's computer access. Print the employee's RACF-ID and full name. ***Employees who do not use the network facilities at least once every two months are good candidates for deletion.***

Revoke: Check this block to revoke an employee's computer access. Print the employee's RACF-ID & full name. Revocation suspends access authority without deleting the ID or password.

Resume: Check this block to resume the access of a revoked RACF-ID. Print the employee's RACF-ID & full name.

Normal Access: **Update access** requires an **approved CICS02 FORM** from the proper application coordinator.

Special Access: Internal use only. Should only be checked for application system developer and maintenance Userids.

Signature: RACF03 Forms that are not properly signed and dated will not be honored by the Administrative Applications Division security personnel. When site security officers are changed at your site, a new RACF02 Form must be completed and sent to the Database Administration Section.

INSTRUCTIONS FOR COMPLETING PART-2

Employee Name: Print your First name, Middle Initial, and Last name.

Job Title: Specify your working job title.

SSN: Your Social Security Number will be used in the verification process during phone calls. If you prefer not to provide your SSN, then you must provide a 'secrete word' of your choice as a substitute.

Contract End Date: For DPI contracted personnel only, specify the date your contract agreement terminates.

P P N: For DPI employees only, specify your five (5) digit personnel position number.

Agency Ids Specify any TSO or RACF IDs that you have been assigned that allow(ed) access to the state computer. This includes any currently assigned ID by another state agency.

Signature: Your Signature attests that the information given is accurate and that you will not use the state computer facilities for other than business related purposes and that you will, to the best of your knowledge, comply to the rules and policies of the State Computer Center.

BEST COPY AVAILABLE

When Will I Get My Allotments?

After the State Board of Education approves Charter Schools, the School Finance Section will begin to gather data to calculate Planning Allotments. The allotment schedule is shown in the Calendar of Events (Page 1-1).

You cannot access your funds until you receive notification from the School Finance Section in a document referred to as an allotment revision. After you receive your allotments, cash may be requested from the Reporting and Auditing Section (See Page 6-3).

A. Planning Allotments

After the Charter School submits its preliminary enrollment information (by April 15, 1997), the School Finance Section will calculate the Charter School's Planning Allotment for state funds based on the information submitted. See Attachment 1 for Preliminary Enrollment Form. We will distribute Planning Allotments for Charter Schools by May 15, 1997.

Planning Allotments are based on the allotments to local education agencies (LEAs) for the prior year, updated for new average daily membership (ADM). They do not include any additional funding recommended by the General Assembly or any additional funds for proposed legislated salary increases. These allotments are for planning purposes only. You cannot spend funds or receive cash based on Planning Allotment information. Please remember that these Planning Allotments are subject to change based on action by the General Assembly during their 1997 session.

B. Initial Allotments

By July 1, 1997, the Charter School must submit its initial enrollment information to the School Finance Section. See Attachments 2, 3, and 4 for Initial Enrollment Form and forms for the December 1 and April 1 headcount of children with special needs. The School Finance Section will calculate Initial Allotments for state funds based on information reported on these three forms.

We will distribute Initial Allotments of state funds to local education agencies two weeks after the General Assembly adjourns.

If any federal funds have been received from Washington, the allotments for LEAs and Charter Schools will be calculated. The federal allotments for LEAS will be included in the Initial Allotments. The Charter School's federal allotment will be included in Allotment Revision 1 (see Part C below) or in the allotment revsion immediately following the receipt of funds from Washington (see Part D below).

Please note that you may not request cash until you receive your allotment from the School Finance Section.

C. Allotment Revision 1

One week after the Initial Allotments are distributed, Allotment Revision 1 will be sent to LEAs and to Charter Schools. Revision 1 will include the following adjustments:

- LEA's state allotments will be reduced based on the number of children from that LEA who are attending a charter school.
- Charter Schools will receive 34% of their state funds. All state funds will be allotted in one program report code (PRC 36), which will be given to you in three installments.
  - Installment #1 (34% of state funds) is alloted in Revision 1.
  - Installment #2 (an additional 34% - adjusted) will be alloted after the Charter School's first month enrollment data has been received in the School Finance Section. (See Page 4-6 for instructions about submitting first month enrollment data. See Part E below for explanation of adjustment.)
  - Installment #3 (the final 32%) will be alloted by March 31, 1997.

D. Weekly Allotment Revisions

The School Finance Section distributes weekly allotment revisions. When federal funds are received from Washington, the School Finance Section will allot the federal funds in the appropriate PRC. Refer to the **North Carolina Allotment Policy Manual** for a list of federal PRCs, eligibility for funds, allotment formulas, and any special provisions.

E. Allotment Revision after First Month of School

After the first month of school, the Charter School will submit its first month ADM data (See Page 4-6 for instructions on submitting ADM data).

- If the Charter School's ADM is lower than reported on July 1, 1997, the Charter School's state allotment (PRC 36) will be decreased. The LEA's state allotments will be increased.
- If the Charter School's ADM is higher than reported on July 1, 1997, but within the ADM approved in the charter, the Charter School's state allotment (PRC 36) will be increased. The LEA's allotments will NOT be decreased.

Based on the first month ADM, the Charter School's state allotment will be recalculated and additional state funds will be given to the Charter School to equal 68% of their total revised state allotment.

How Much Money Will I Get?

Allotments of state and federal funds will be based on information submitted by the Charter School on the required enrollment forms (See Attachments 1 through 4). You will receive your allotments from the School Finance Section.

A. State Funds

State Funds will be allotted to the Charter School based on the number of students reported on the enrollment forms. For each student enrolled, the Charter School will receive an amount equal to the state per pupil allocation for the LEA in which the student was previously enrolled.

State funds for children with special needs will be allotted based on the number of children who were included in a headcount on April 1, 1997. The Charter School must report this information on Attachment 4, Certified Headcount for Special Education, April 1, 1997. This information must be returned by July 1, 1997.
The School Finance Section will verify that students were included in an LEA's April 1, 1997, headcount. If the student was not included in the LEA's headcount, the School Finance Section will reduce the Charter School's allotment. In order to meet UERS requirements, you will have to electronically transmit this information for future years through the Student Information Management System (SIMS). For more information about reporting headcount data, contact Margaret Meany, Exceptional Children Division, at (919) 715-1997.

B. Federal Funds

Most federal funds are targeted to specific student populations, for example, children with special needs or children in poverty.

Federal funds for children with special needs will be allotted based on the number of children who were included in a headcount on December 1, 1996. The Charter School must report this information on Attachment 3, Certified Headcount for Special Education, December 1, 1996. This information must be returned by July 1, 1997. In order to meet UERS requirements, you will have to electronically transmit this information for future years through SIMS. For more information about reporting headcount data, contact Margaret Meany, Exception Children Division (919) 715-1997.

Federal funds are also generated if a student qualifies for free lunch. The Charter School reports this information on the Initial Charter School Enrollment Form (Attachment 2). The guidelines for free lunch eligibility are included in the forms.

There are minimum funding requirements for the following federal funds.

- Vocational Education (PRC 17) - If the calculated allotment is less than $15,000, the LEA must enter a consortium with other LEAs or be granted a waiver by the State Board of Education from the minimum grant requirement to be eligible for a grant. A waiver will remain in effect throughout the three years covered by the State Plan for Vocational Education.

- I.D.E.A. VI-B Handicapped (PRC 60) - If the calculated allotment is less than $7,500, the LEA must enter a consortium with other LEAs.

- Dwight D. Eisenhower Professional Development Program (PRC 67) - If the calculated allotment is less than $10,000, the LEA must enter a consortium with other LEAs unless a waiver is granted by the State Board of Education.

What Do I Have to Do to Get My Allotments?

In order to receive allotments, Charter Schools must complete and return the following forms and data:

A. Charter School Preliminary Enrollment Information (Attachment 1)

This form must be completed and returned by April 15, 1997.

The School Finance Section will calculate Planning Allotments for the Charter Schools based on information reported on this form. Planning Allotments will be distributed to the Charter Schools by May 15, 1997. (See Planning Allotment information above.)

B. Charter School Initial Enrollment Information (Attachment 2)

This form (along with Attachments 3 and 4) must be completed and returned by July 1, 1997.

C. Certified Headcount for Special Education, December 1, 1996 (Attachment 3)

This form (along with Attachments 2 and 4) must be completed and returned by July 1, 1997.

D. Certified Headcount for Special Education, April 1, 1997 (Attachment 4)

This form (along with Attachments 2 and 3) must be completed and returned by July 1, 1997.

How/When/Why Do I Submit My Enrollment Data to the State Department?

Membership data is reported by the Charter School on the Principal's Monthly Report and submitted to DPI through the Student Information Mangement System (SIMS) at the end of each school month. Detailed instructions about transmitting data electronically will be sent to Charter Schools in July 1997.

The first month ADM data is used to adjust state allotments.

- If a Charter School's ADM is lower than reported on the Initial Charter School Enrollment Form (Attachment 2) submitted on July 1, 1997, the Charter School's state allotment will be decreased. The LEA's state allotments will be increased.
- If a Charter School's ADM is higher than reported on July 1, 1997, but within the ADM approved in the charter, the Charter School's state allotment will be increased. The LEA's allotments will NOT be decreased.
- The Charter School's allotment will be recalculated and additional state funds will be given to the Charter School to equal 68% of their total revised allotment. The final 32% of the Charter School's allotment will be distributed by March 31, 1998.

Financial penalties could result from non-compliance with UERS reporting requirements (see Page 3 - 4).

What Are the Requirements for Student Accounting for Charter Schools?

A. Charter Schools will be required to comply with the reporting requirements established by the State Board of Education in the Uniform Education Reporting System (UERS). (See UERS Section).

B. Student information regarding student membership and student attendance shall be maintained in the attendance module of the Student Information Management System (SIMS). Membership and attendance requirements are outlined in the School Attendance and Student Accounting Manual.

C. Charter Schools must meet the requirements of the North Carolina compulsory attendance law. The compulsory attendance law sets forth the requirement for children between the ages of seven and 16 to attend school and outlines the responsibilities of school personnel for enforcement of the law. For more information see the School Attendance and Student Accounting Manual or North Carolina General Statute 115C-378.

D. The Principal's Monthly Report (PMR) must be completed monthly and must be transmitted to DPI by way of the Student Information Management (SIMS). Detailed instructions on how to transmit the Principal's Monthly Report will be sent to Charter Schools in July 1997. The School Finance Section uses student membership data from the PMR to allot state and federal resources. For more information on this report see Page 8 - 1.

E. The School Activity Report (SAR) will be transmitted by Charter Schools at the end of the second school month through SIMS. Data on students' classroom activities and school personnel assignments are reported through the SAR. The School Finance Section uses SAR data to monitor compliance with class size and teacher daily load requirements; however, Charter Schools will NOT be required to comply with class size and teacher daily load requirements at outlined in G.S. 115C-301. Detailed instructions on how to transmit the SAR electronically will be sent to Charter Schools in July 1997. For more information on this report see Page 8-3.

Attachment 1

Charter School Preliminary Enrollment Information

Due April 15, 1997

Name of Charter School: _____

School District (LEA) in which the
Charter School is located: _____

Directions for Completing Form

SUBMIT FORM TO SCHOOL FINANCE SECTION BY APRIL 15, 1997

- Complete a separate box for each school district from which students are coming.
- List, by grade, the number of students enrolled at your charter school. Include the name of the school the student would attend if not enrolled in the charter school.
- Total the number of students coming from each LEA.
- If students come from more than two LEAs, attach an additional form.

Total charter school enrollment should equal the total of all students from each LEA.

Number of children with special needs (school aged and preschool):
- To receive funding for children with special needs, complete the attached form by exceptionality.

Form must be signed by chief administrator.

If you have questions, contact:

School Finance Section, Division of School Business
N.C. Department of Public Instruction
Education Building, 301 N. Wilmington Street
Raleigh, North Carolina 27601-2825
Telephone: (919) 715-1422 E-mail address: OFPSInfo@DPI.State.NC.US

Enrollment from: (Name of School District) Example County

(Enter name of School District in which the students would attend public school)

Grade	School Name	Public or Private School	Enrollment
K	*Example County Elementary School*	*Public*	*28*
1	*Example County Elementary School*	*Public*	*32*
	Tom Smith's Learning Academy	*Private*	*6*
2	*Example County Elementary School*	*Public*	*31*
	Central Elementary School	*Public*	*16*
	Tom Smith's Learning Academy	*Private*	*8*
3	*Example County Elementary School*	*Public*	*18*
	Central Elementary School	*Public*	*16*
Total from School District			*155*

Attachment 1

Charter School Enrollment Information

Due April 15, 1997

Name of Charter School _____

Enrollment from: (Name of School District) _____

(Enter name of School District in which the students would attend public school)

Grade	School Name	Public or Private School	Enrollment

Total from School District

Enrollment from: (Name of School District) _____

(Enter name of School District in which the students would attend public school)

Grade	School Name	Public or Private School	Enrollment

Total from School District

Total Charter School Enrollment (From All LEAs)

Number of children with special needs (school-aged and preschool) — See Attachments 3 & 4

Signature of Chief Administrator _____

Attachment 2

Charter School Initial Enrollment Information

Due July 1, 1997

Name of Charter School _____ Total Students Enrolled in Charter School _____

School District (LEA) in which the Charter School is located _____

Return by July 1, 1997 to: School Finance Section, DPI

Actual Enrollment for 1997-98 School Year

Student's Name	Age	Grade	LEA in which Student would Attend Public School	Name of School Previously Attended	Was Previous School Public or Private?	Was Student Included in Headcount for Special Education? (If yes, complete attachment 3 &/or 4) Dec 1, 1996	April 1, 1997	Does Student Qualify for Free Lunch? (See chart for eligibility - page X)
Example John Doe	*7*	*2*	*Alamance County*	*Alamance County Elementary*	*Public*	*No*	*No*	*No*

Attachment 3

Certified Headcount for Special Education
December 1, 1996

Complete this form for children who were counted in an LEA's headcount on December 1, 1996.

Unduplicated Count

Name of Charter School

Category	Identified/Served by Student Age																						Total
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
AU																								
DB																								
EH																								
EM																								
HI																								
LD																								
MU																								
OH																								
OI																								
SI																								
SP																								
TM																								
VI																								
TB																								
PD																								
Total																								

(Instructions on Reverse - For more detailed instructions, see Instructions for Children with Special Needs Counts, page x)

Signature of Chief Administrator _____

Certified Headcount for Special Education
Instructions for Completion

The information collected on this form is required by state and federal legislation in order to determine the amount of state and federal funds each charter school will receive for exceptional children.

THIS IS AN UNDUPLICATED HEADCOUNT of eligible/identified (by Administrative Placement Committee (APC) or the Preschool Transition/Placement Committee (PTPC)), special needs children. Each child eligible for counting shall be counted ONCE under the PRIMARY handicapping classification. An Individualized Education Program (IEP) for the handicapped is required for counting.

Record the number of students by ages identified and placed in the appropriate primary handicapping classification. Reference should be made to definitions of terms in the "Instructions for Child Count," and the State Board of Education PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS. Total number of identified/served children MUST equal the total number reported on this form.

Return this form with the required Charter School Initial Enrollment Information to the School Finance Section, DPI by July 1, 1997. If you have questions, call the School Finance Section at (919) 715-1422.

N.C. Department of Public Instruction
Division of School Business Services
School Finance Section
February 7, 1997 (Charter School Initial Info)

Attachment 4

Certified Headcount for Special Education
April 1, 1997

Complete this form for children who were counted in an LEA's headcount on April 1, 1997.

Unduplicated Count

Name of Charter School

Category	Identified/Served by Student Age																						Total
	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
AU																								
DB																								
EH																								
ED																								
HI																								
LD																								
MU																								
OH																								
OI																								
SI																								
SP																								
TBI																								
VI																								
TD																								
PD																								
Total																								

(Instructions on Reverse - For more detailed instructions, see Instructions for Children with Special Needs Counts, page 9)

Signature of Chief Administrator _____

Certified Headcount for Special Education
Instructions for Completion

The information collected on this form is required by state and federal legislation in order to determine the amount of state and federal funds each charter school will receive for exceptional children.

THIS IS AN UNDUPLICATED HEADCOUNT of eligible/identified (by Administrative Placement Committee (APC) or the Preschool Transition/Placement Committee (PT/PC)), special needs children. Each child eligible for counting shall be counted ONCE under the PRIMARY handicapping classification. An Individualized Education Program (IEP) for the handicapped is required for counting.

Record the number of students by ages identified and placed in the appropriate primary handicapping classification. Reference should be made to definitions of terms in the "Instructions for Child Count," and the State Board of Education PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS. Total number of identified/served children MUST equal the total number reported on this form.

Return this form with the required Charter School Initial Enrollment Information to the School Finance Section, DPI by July 1, 1997. If you have questions, call the School Finance Section at (919) 715-1422.

Instructions for Exceptional Children Child Counts

Child count (headcount) regulations are provided for in both federal law (The Individuals with Disabilities Education Act) and state law (Article 9, Section 115-C and Senate Bill 23 (1983)). The exceptional children headcount is based on the exact number of students who, on the day of the headcount, have been appropriately identified according to PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS, and are receiving special education and related services.

1. Definitions of Special Education Services

   A. Special Education:

      Specially designed instruction (at no cost to the parent) to meet the unique needs of a child with a disability including: classroom instruction, instruction in physical education, home instruction, and instruction in hospitals and institutions. The term includes speech pathology and vocational education, if it consists of specially-designed instruction at no cost to the parents, to meet the unique needs of a child with a disability.

   B. Related Services:

      Transportation and such developmental, corrective, and other supportive services as are required to assist a child with special needs to benefit from special education. Related services include speech pathology and audiology, psychological services, physical and occupational therapy, recreation, early identification and assessment of disabilities in children, counseling services, and medical services for diagnostic or evaluation purposes. The term also includes school health services, social work services in schools, and parent counseling and training.

2. Explanation of Terms

   Classification of students:

   Codes:

AU	Autistic
DB	Deaf-Blind
EH	Behaviorally/Emotionally Handicapped
EM	Educable Mentally Handicapped
HI	Hearing Impaired - Includes Deaf and Hard of Hearing
LD	Specific Learning Disabled
MU	Multi-Handicapped
OH	Other Health Impaired
OI	Orthopedically Impaired
SI	Speech-Language Impaired
SP	Severely/Profoundly Mentally Handicapped
TM	Trainable Mentally Handicapped
VI	Visually Impaired - Includes Blind and Partially Sighted
TB	Traumatic Brain Injured
PD	Preschool Delayed/Atypical, Ages 3 - 5 only

   Notes:

   1. Home or Hospitalized is not a classification of exceptionality, but is a student setting.
   2. Speech is a primary disability ONLY if no other disabling conditions are present. If a child is identified in any other category, speech is a related service and cannot be duplicated in a headcount.
   3. Preschool Delayed/Atypical: It is possible for a kindergarten child who turns six after October 16th to be classified as Preschool Delayed/Atypical for the remainder of the school year.
   4. When a child is identified as academically gifted and a child with a disability, the child is counted under the condition of disability.

(Continued)

Instructions for Exceptional Children Child Counts (Cont.)

3. Procedures for Conducting a Headcount

An exceptional children headcount is based on the exact number of disabled and gifted students who:

1. Have been properly identified as disabled or gifted according to the State Board of Education PROCEDURES GOVERNING PROGRAMS AND SERVICES FOR CHILDREN WITH SPECIAL NEEDS (PROCEDURES).
2. Have a recommendation for placement by the School-Based Committee (SBC) and approval for placement by the APC which is current within three years. For preschool children, their recommendation and approval for placement by the Preschool Transition/Placement Committee (PR/PC) must be current within three years.
3. Have a completed Individualized Education Program (IEP) for the disabled which specifies special education and any related service(s), documents parental involvement, and is current within one year;
4. Have written parental permission/consent for placement.
5. Have completed required evaluations prior to the time the APC or PT/PC review the placement decision. This review must be within three years of the time of the last placement decision; and
6. Are receiving special education and related service on the actual headcount day.

A child may not be counted in the following instances:

1. A child who needs a related service to assist him/her in benefiting from special education but is not currently being provided that related service;
2. He/she is receiving only a related service and does not need special education.

4. For further explanation/clarification contact

Dr. Margaret Meany
Public Schools of North Carolina
Department of Public Instruction
Exceptional Children Division
Education Building
301 North Wilmington Street
Raleigh, North Carolina 27601-2825
(919) 715-1997

Income Eligibility Guidelines for Free Meals

Effective July 1, 1996 through June 30, 1997

These are the income scales used for determining eligibiltiy for free meals.

Family Size	Income		
	Yearly	Monthly	Weekly
1	$10,062	$839	$194
2	13,468	1,123	259
3	16,874	1,407	325
4	20,280	1,690	390
5	23,686	1,974	456
6	27,092	2,258	521
7	30,498	2,542	587
8	33,904	2,826	652
For each Additional Household Member, Add	+3,406	+284	+66

For additional information regarding free meals, consult the FREE AND REDUCED PRICE POLICY MANUAL or call Child Nutrition Services at (919) 715-1940.

N.C. Department of Public Instruction
Division of School Business
School Finance Section
February 1, 1997 /C:\Field\School\Income.doc

North Carolina Department of Public Instruction
Federal Budget and Amendment Process
1997-98

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1997-98

The Budget Process

Process for Completing Budget Worksheet

There are several ways to work up a budget. One way is to use a Budget Worksheet like the one illustrated on page 5-2. Then enter the information from your worksheet on Form FPD208 and submit the form with your application.

NOTE: Programs in which all LEAs are entitled to funding are called formula grants. Budgets for these programs are due October 31. Budgets for competitive programs are due immediately after receiving an allotment.

Column 1:

The first column contains the account code (X-XXXX-XX-XXX). The account code is broken into four sections (Please refer to the Uniform Chart of Accounts for more detailed information).

EXAMPLE: 3-5200-60-121

3 The 3 denotes Federal Grant Funds (1 = state, 2 = local)

5200 The purpose code identifies the reason something exists or is used. Purpose Code 5200 is for Special Instructional Programs.

60 The Program Report Code identifies the specific program. PRC 60 represents IDEA Title VI-B - HANDICAPPED.

121 The object code identifies services received or commodities purchased as a result of a specific expenditure. Object code 121 describes a teacher.

Column 2:

The second column is a narrative description of the purpose and object code.

Column 3:

The third column reflects the amount budgeted for each line item.

EXAMPLE

Budget Worksheet

Account	Description	Budget
	INSTRUCTIONAL PROGRAMS	
3-5200-60-121	Spec Inst Teachers 5	$145,960
3-5200-60-142	Spec Inst Teacher Assistants 1.5	19,896
3-5200-60-182	Spec Inst Substitutes	1,325
3-5200-60-332	Spec Inst Travel	1,000
3-5200-60-391	Spec Inst Field Trips	1,000
3-5200-60-411	Spec Inst Inst Supplies	1,200
3-5200-60-418	Spec Inst Comp Software/Supplies	500
3-5200-60-542	Spec Inst Computer Hdw Equipment	20,552
3-5910-60-211	Empl Benefits Empl Soc Sec (7.65)	12,910
3-5910-60-221	Empl Benefits Empl Retirement	18,200
3-5910-60-231	Empl Benefits Empl Hospitalization	11,284
3-5910-60-232	Empl Benefits Empl Wk Comp Ins	152
3-5910-60-234	Empl Benefits Empl Dental Ins	600
3-5920-60-179	Additional Pay Longevity	1,200
	SUPPORTING SERVICES	
3-4210-60-113	Supv Inst Srv Dir/Supr/Coord	29,057
3-4210-60-312	Supv Inst Srv Expenditure/Travel	5,000
3-4210-60-332	Supv Inst Srv Travel	500
3-4910-60-211	Empl Benefits Empl Soc Sec (7.65)	3,252
3-4910-60-221	Empl Benefits Empl Retirement	3,187
3-4910-60-231	Empl Benefits Empl Hospitalization	1,756
3-4910-60-232	Empl Benefits Empl Wk Comp Ins	30
3-4910-60-234	Empl Benefits Empl Empl Dental Ins	95
3-4920-60-179	Additional Pay Longevity	375
	NON PROGRAMMED CHARGES	
3-8100-60-692	Prov Oth Gov Indirect Cost 1.234%	3,187
3-8200-60-699	Unbudgeted Grant Funds	(282,034)
	TOTAL	0

Process for Completing Budget Form (FPD208)

The FPD208 is the Approved Budget Form.

Complete all information at the top of the form. The budget form has three columns.

Column One - Reflects a narrative description of the Account Classification and should be divided into three categories: Instructional Programs, Supporting Services, and Non-Programmed Charges.

Column Two - Reflects the account codes. Please refer to Page 5-1 for explanation of account codes.

Non-programmed charges are 8100-695 Indirect Cost (See pages 5-13 and 5-14 for explanation of indirect cost) and 8200-699 Unbudgeted Grant Funds.

Column Three - Reflects the approved budget amount for each account code including the total grant funds.

When submitting your budget please notice the line item labeled Unbudgeted Grant Funds, Code 8200-XX-699, this code should always be a negative amount and is the total of all your budget line items, therefore, your Total Grant Funds will always equal zero. When the Grant Award is received, the state accounting system will post the actual allotment to Unbudgeted Grant Funds. For those federal programs that allow funds to be carried over for use in the following fiscal year, carryover funds will automatically be posted to Unbudgeted Grant Funds. You should continue to monitor this account code on every Budget Balance Reconciliation Report you receive. A positive balance indicates additional funds that can be budgeted for project activities, while a negative balance indicates a need for a budget amendment to eliminate the over-budgeted situation.

On the third page of the FPD208 Budget Form is the Summary of Budgeted Positions. All columns must be completed for each federally funded permanent position. The total amount budgeted for salaries on the front of the FPD208 may be greater than the total amount shown on the Summary of Budgeted Positions due to the inclusion of employees who are not in permanent positions, such as substitutes.

Please refer to Section E, Blank Forms, for detailed instructions on how to complete the Federal Budget Form, FPD208.

PPD 208
(R 1/97)

FEDERAL PROGRAMS SECTION
DEPARTMENT OF PUBLIC INSTRUCTION
301 N WILMINGTON STREET
RALEIGH, NORTH CAROLINA 27601-2825

APPROVED BUDGET
PROGRAM REPORT CODE # 50

PROGRAM IDEA Title VI-B

Any County Unit Name		000 Unit Number
96-60-000 Project Number	July 1, 1997 Project Approval Date	$262,626 Approved Budget Amount

Project Period Beginning 7-1-97 Ending 6-30-98

ACCOUNT CLASSIFICATION	9-6000- 60 ACCOUNT CODE	APPROVED BUDGET
INSTRUCTIONAL PROGRAMS		$
Spec Inst. Teachers	9-5200-60-121	$140,850
Spec Inst. Teacher Assistants	9-5200-60-142	18,696
Spec Inst. Substitutes	9-5200-60-160	1,000
Spec Inst. Travel	9-5200-60-332	1,000
Spec Inst. Field Trips	9-5200-60-391	1,000
Spec Inst. Inst. Supplies	9-5200-60-411	1,000
Spec Inst. Comp Software/Supplies	9-5200-60-418	500
Spec Inst. Purchase of Comp Hardware	9-5200-60-542	20,000
Empl Benefits Empl Soc Sec	9-5810-60-211	10,999
Empl Benefits Empl Retirement	9-5810-60-221	16,200
Empl Benefits Empl Hospitalization	9-5810-60-231	11,484
Empl Benefits Empl Wk. Comp. Ins	9-5810-60-232	150
Empl Benefits Empl Dental Ins	9-5810-60-234	600
Additional Pay Longevity	9-5800-60-179	1,000
a. Unbudgeted Federal Grant Funds	9-6200- 000	
b. Total Grant Funds		$

(over)

6-6

[illegible]

ACCOUNT CLASSIFICATION	[illegible] ACCOUNT CODE	APPROVED BUDGET
SUPPORTING SERVICES		$
[illegible] Ins. Del/Super/Comm	3-6210-60-110	[illegible]
[illegible] Ins. Workshop/Travel	3-6210-60-312	[illegible]
[illegible] Ins. Travel	3-6210-60-332	[illegible]
Empl Benefits: Empl Soc. Sec.	3-6910-60-211	[illegible]
Empl Benefits: Empl Retirement	3-6910-60-221	[illegible]
Empl Benefits: Empl Hospitalization	3-6910-60-231	[illegible]
Empl Benefits: Empl Wk. Comp. Ins	3-6910-60-232	[illegible]
Empl Benefits: Empl Dental Ins	3-6910-60-234	[illegible]
Additional Pay: Longevity	3-6920-60-170	[illegible]
NON PROGRAM/Indirect CHARGES		
Prntg Other Serv. Indirect Cost 1.234%	3-6130-60-[illegible]	[illegible]
Reconciliation Budget Total		
1. Unbudgeted Federal Grant Funds	3-6330- 60- [illegible]	[illegible]
2. Total Grant Funds		0

[illegible]

SUMMARY OF BUDGETED POSITIONS

ACCOUNT CODE	Number of Positions	POSITION DESCRIPTION	Percent Assigned To Project	Number of Months Assigned To Project	BUDGETED DOLLARS
5-5200-60-121	6	Salary - Teachers	100	10	$145,860
5-5200-60-142	1	Salary - Teacher Assistant	100	10	18,157
5-5200-60-142	1	Salary - Teacher Assistant	60	10	1,715
5-6210-60-110	1	Salary - Supervisor	100	10	20,057

Signature of LEA Superintendent or Finance Officer

Date

Please submit budgets directly to the Federal Programs Section.

Procedures for Requesting Equipment

The OMB339-A is used to list all equipment items you are planning to purchase this fiscal year. Make sure to identify the Program Support Code (PSC) and the U.S.K. name at the top of the form. The total projected budgeted amount as shown at the bottom of the OMB339-A must be reflected on your FRS-216 Budgeted Form in the 1810 object code, capital outlay.

Federal regulations define equipment as:

> Tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

Some regulations define items meeting the above federal definition as to capitalized fixed assets. The more stringent requirement as to what be an inventory item if it is:

> Tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of $500 through $5,000 or more per unit.

Federal regulations also allow an U.S.K. to use its own definition of equipment provided that such definition would at least include all equipment defined by federal standards. The local policy will be enforced, if more restrictive. If an item is to be listed on your fixed asset (inventory) (regardless of the cost) it is to be considered an item of equipment.

Federal budget forms OMB339-A (Equipment Summary) and OMB313 (Equipment Disposition Request (-ers)) need to be submitted when related to items meeting the above definitions.

Please refer to the back of the OMB339-A (Equipment Summary) for detailed instructions on how to complete this form.

FPD 210-A (R 5/96)

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
DIVISION OF SCHOOL BUSINESS SERVICES
FEDERAL PROGRAMS SECTION

EQUIPMENT SUMMARY

PROGRAM REPORT CODE: 60
PROGRAM: IDEA Title VI-B

Any — Unit Name
000 — Unit Number

Description Of Item	Quantity	Projected Unit Cost	Projected Total Cost	O or R	Planned Use of Equipment In Project
File Server (IBM) Model 80	2	$10,276.00	$20,552.00	O	Will be used to network computers in 2 high schools
Total Projected Budgeted Amount			$20,552.00		

See Reverse for Preparation Instructions

INSTRUCTIONS FOR COMPLETING FORM FPD 210-A

1. **Description Of Item :**
   A complete description of each item to be purchased. Include any special characteristics necessary for positive identification, including attachments and/or accessories.
2. **Quantity :**
   The number of each described item to be purchased.
3. **Projected Unit Cost :**
   The purchase price of one of the described items.
4. **Projected Total Cost :**
   Quantity times Unit Cost (#2 X #3).
   Include tax, shipping and installation if applicable.
5. **O or R :**
   O for an Original Purchase.
   R for a Replacement Purchase.
6. **Planned Use Of Equipment In Project :**
   a) Original Purchased – Include as a minimum, location of intended use, use of item in project, and the number of comparable items on hand and their current use.
   b) Replacement Purchased – Include as a minimum, the same information as Original Purchase, plus the reason for disposing of original equipment.

Budget Approval Letter and Adjustment Statement Explanation

Once the program staff has approved the project, it is forwarded to the Federal Programs Section for review. A Budget Approval letter is mailed to each LEA. When changes are made to the budget, a variable statement is attached.

The Budget Approval letter, from the Associate Superintendent, Financial and Personnel Services, is a form letter used for all federal programs. The LEA, project number, and beginning date for a project will be written in by staff in the Federal Programs Section. Several important points are listed that will apply to the subject program. These points must be addressed by the LEA to assure compliance with the federal and state regulations.

If "yes" is checked beside the word "attachment", make sure the approval letter has an attachment. If the attachment is missing, call the Federal Programs Section immediately at (919) 715-1593.

When a budget variable statement is attached to the approval letter, the LEA must comply or respond to each statement that is checked within thirty days.

Public Schools of North Carolina

State Board of Education
Jay Robinson, Chairman

Department of Public Instruction
Michael E. Ward, State Superintendent

_____
(Date)

MEMORANDUM

TO: Certain Finance Officers

FROM: Jim Barber

SUBJECT: Budget Approval for Applicable Federal Program

LEA Name _____ Project Number 98-XX ____

Beginning Date _____ Ending Date 06-30-98

Your attention is directed to the following important points:

- Expenditures or encumbrances may not be made before the beginning date of this project nor in excess of prior fiscal year carryover before the official allowance of federal funds for this project is received from the School Finance Section.
- Expenditures in excess of the total project funds will be disallowed and must be refunded.
- Any carryover grant funds from the previous grant must be expended within 27 months from the beginning of that grant period.
- Please compare your Budget Balance Reconciliation Report to your local records on a monthly basis to ensure agreement.
- If there is an attachment to this letter, please review the checked items and comply with the requested response in order to ensure compliance with state and federal regulations. If an attachment is not included, your project is presumed agreeable to comply with all regulations.
- Prior approval is required for equipment costing $5,000 or more and must be listed on the Equipment Detail Form (FPD035-E).

If you have any questions concerning this budget approval, please call Alice Smith in the Federal Programs Section at (919) 715-1428.

JB: SR: ub

Attachment - Yes ☐ No ☐

c: DPI Program Consultant

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LEA NAME _____ PROJECT NUMBER _____

VARIABLE ITEMS REQUIRING COMPLIANCE OR A RESPONSE WITHIN THIRTY DAYS:

Submit form FPD#46 (Excess Cost Computation for Maximum Report). No costs can be incurred against 1997-98 grant funds until this form is received.

Maintenance of fiscal effort for the _____ preceding fiscal year must be submitted in order to comply with federal regulations.

According to Federal Regulations, only items with a unit price of $5,000 or more are considered equipment, therefore, no equipment may be purchased until you submit an approved Supplementary Schedule - Equipment Summary for (FPD#16A).

The amounts budgeted for the items listed below have been transferred to the correct codes. Please correct your local records.

ITEM AND ACCOUNT CODE FROM:	ITEM AND ACCOUNT CODE TO:

In order to reflect an accurate Budget Balance Reconciliation Report, each month's expenditures must be reported by the fifth of the following month to the Reporting and Auditing Section. Failure to comply could result in a loss of federal funds.

OTHER:

INDIRECT COST QUESTIONS AND ANSWERS

1. What is Indirect Cost?

   The federal Government recognized that there were costs being incurred to run programs that were not being directly paid from federal programs. An indirect cost rate was established so that LEAs could be reimbursed for the local funds that were expended for activities directly related to a federal program.

2. What are some examples of expenses covered by Indirect Cost?

   Examples of expenses covered by indirect cost are bookkeeping expenses and personnel administration.

3. When preparing a budget, where do you budget Indirect Cost?

   The amount budgeted for indirect cost is recorded on the Budget Form (FPG205) in budget line item 1-6100-[33,49].

4. How often should an LEA report indirect cost?

   Indirect cost expenditures should be reported monthly or at least quarterly.

5. What happens if an LEA exceeds their allowable indirect costs budgets as of June 30?

   An LEA that exceeds their indirect cost budget as of June 30, is subject to an audit exception.

6. Is an LEA required to charge indirect cost?

   No. Indirect Cost is an allowable cost, however, LEAs are not required to budget and report amounts if they choose to use local funds.

BUDGETING INDIRECT COST

Restricted Indirect Cost Rate for Piedmont County [redacted]

EXAMPLE

Total Allocation	[redacted]
Less Capital Outlay	[redacted]
Amount Available for Other Expenses	[redacted]
Amount Subject to Indirect Cost ([redacted] divided by [redacted])	[redacted]
Budgeted Amount for Indirect Cost	$ [redacted]

The allowable indirect cost amount a budget for a project is computed by subtracting the capital outlay from the total allocation. This amount is then divided by 100% plus the appropriate indirect cost rate to obtain the amount subject to indirect cost. The amount subject to indirect cost is then subtracted from the available amount for other expenses to arrive at the budgeted amount for indirect cost.

Verification of Indirect Cost	
Amount subject to Indirect Cost	[redacted]
Indirect Cost Rate	x [redacted]
Maximum Indirect Cost for this project as currently budgeted	$ [redacted]

1997-98

The Amendment Process

Process for Amending the Budget (FPS009)

The FPS009 is the Budget Amendment Form for revising a budget.

Fill in all information at the top of the form. Notice the six topics listed below:

Account Classification	A narrative description of the account codes to be amended should be divided into three categories: Instructional Programs, Supporting Services, and Non-Programmed Charges.
(1) Account Code	Enter only the account codes to be changed, added, or deleted with this amendment.
(2) Approved Budget	The amount for only those account codes that are changing. The dollar amount must be the same as the original budget or the last processed amendment.
(3) Increase/Decrease	The amount of increase or decrease that is requested in the budget. This column total must be zero.
(4) + or -	Enter a plus sign (+) for increase to the budget and a minus sign (-) for decrease to the budget.
(5) Approved Revised Budget	The adjusted account code amount. These amounts are sum the revised budget.

If there has been changes in personnel since the original budget was approved, complete "Changes in Budgeted Positions" on the back of the FPS009. Amendments are required if you have cumulative transfers which exceed or are expected to exceed 10% of the current total approved budget. See page 5.24 for additional information. Make sure the FPS009 has been signed and dated by the appropriate personnel prior to mailing to the North Carolina Department of Public Instruction.

Please refer to Section E, Blank Forms, for detailed instructions on completing the Federal Budget Amendment Form, FPS009.

[illegible]

[illegible]

[illegible]
[illegible]
[illegible]
[illegible]

[illegible]
[illegible]
[illegible]

[illegible] County
[illegible] Name

[illegible]
[illegible] Number

[illegible]
Project Number

[illegible]
[illegible]

Project Period Beginning 7-1-07 Ending 6-30-08

ACCOUNT CLASSIFICATION	1 [illegible] ACCOUNT CODE	2 [illegible] BUDGET	3 INCREASE AMEND DECREASE	4 [illegible]	5 [illegible] BUDGET
[illegible]		$	$		$
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]					
[illegible]					
[illegible]					
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]					
[illegible]					
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]
[illegible]

[illegible]

[illegible]

CHANGES TO BUDGETED POSITIONS

ACCOUNT CODE	Number of Positions: Current	Increase	Decrease	POSITION DESCRIPTION	Percent Assigned To Project	Number of Months Assigned To Project	BUDGETED SALARIES
[illegible]	0	+1	0	Safety - Teacher	[illegible]	[illegible]	[illegible]
[illegible]	1	+1	0	Safety - Supervisor	[illegible]	[illegible]	[illegible]

Submitted by: _____

_____ _____

Signature of Unit Superintendent or Finance Officer Date

FOR STATE AGENCY USE ONLY

Request Processed (Circle One) Yes No

_____ _____

Signature of Federal Budget Accounting Technician Date

Please submit this amendment and all attachments directly to the Federal Programs Section.

[redacted]

[redacted]

January 31, 2007

[redacted]

Dear [redacted]:

Please amend our project, Number [redacted] as indicated on the attached [redacted]. The justifications are outlined below:

[redacted] The enrollment increase at [redacted] Elementary requires us to have an additional teacher. We will begin the employment September 1, 2007. (Appropriate program pages are attached.)

[redacted] We have decided to purchase with our [redacted] funds. Even this project. We had also over-estimated the cost of the title service. The instructor to stay has been with body level the cost of the additional teacher. (See the attached [redacted].)

[redacted] The Supervisor position will be reduced from a full-time position to a half-time position. (Appropriate program pages are attached.)

[redacted] An increase to the allowable allowed so to use these funds for some of the above expenditures.

Thank you for your consideration of this request.

Sincerely,

[redacted]
[redacted]

[redacted]
Attachments: [redacted]
[redacted]
Program Changes

[redacted]

EQUIPMENT SUMMARY

Description Of Item	Quantity	Proposed Unit Cost	Proposed Total Cost	In-kind	Planned Use of Equipment Project
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

INSTRUCTIONS FOR COMPLETING FORM PPD 210 - A

1. **Description Of Item :**
   A complete description of each item to be purchased including any special characteristics required for positive identification, including unit of issue/measure for procurement.
2. **Quantity :**
   The number of each described item to be purchased.
3. **Projected Unit Cost :**
   The purchase price of one of the described items.
4. **Projected Total Cost :**
   Quantity x Unit Cost (#2 x #3).
   Include tax, shipping and installation if applicable.
5. **O or R :**
   O for an Original Purchase.
   R for a Replacement Purchase.
6. **Planned Use Of Equipment In Project :**
   a) Original Purchase : Include as a minimum, location of intended use, use of item in project, and the number of comparable items on hand and their normal use.
   b) Replacement Purchase : Include as a minimum, the same information required for Original Purchase, plus the reason for disposition of original equipment.

Budget Amendment Processing Letter and Adjustment Statement Explanation

Amendments should be submitted directly to the Federal Programs Section. A Budget Amendment Processing letter is mailed to each LEA. When changes are made in your Budget Amendment, a variable statement is attached.

The Budget Amendment Processing letter, from the Associate Superintendent, Financial and Personnel Services, is a form letter used for federal programs. The subject, LEA, project number, date received, and effective date for the project will be written in by the Federal Programs Section staff. The approval letter will indicate that the budget amendment is processed as is or needs revisions.

If "yes" is checked beside the word "attachment", make sure the processing letter has an attachment. If the attachment is missing, call the Federal Programs Section immediately at (919) 715-1393.

When a budget amendment variable statement is attached to the processing letter, the LEA must comply or respond to each statement that is checked within thirty days.

Public Schools of North Carolina

State Board of Education
Jay Robinson, Chairman

Department of Public Instruction
Michael E. Ward, State Superintendent

(Date)

MEMORANDUM:

TO: Certain Finance Officers

FROM: Jim Barber

SUBJECT: Budget Amendment # ___ for _____

LEA NAME: _____ **PROJECT NUMBER:** _____

DATE RECEIVED _____ **EFFECTIVE DATE** _____

Your amendment has been processed as requested unless this letter indicates there is an attachment. If there is an attachment, please review the checked statements and make the appropriate adjustments. Please continue to ensure on a monthly basis that your records are in agreement with the Budget Balance Reconciliation Report.

If you have any questions concerning this budget amendment, please call Alice Smith or Margaret Wall in the Federal Programs Section at (919) 715-1393.

JB/AS/sb

Attachment - Yes ☐ No ☐

c: DPI Program Consultant

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LEA NAME _____ LEA PROJECT NUMBER _____

VARIABLE ITEMS REQUIRING ADJUSTMENTS TO YOUR RECORDS

___ Submitted information was incorrect. Please make the following adjustments to your records.

___ No equipment may be purchased until you submit an approved Supplementary Schedule - Equipment Summary Form(FPD210A).

___ According to Federal Regulations, only items with a unit price of $5,000 or more are considered equipment, therefore, we have transferred $_____ to account code _____. Please correct your local records.

___ Please assure that the equipment not itemized on the 210-A Form (Equipment Summary) Totaling $_____ is in excess of your $_____ local board policy and does not exceed the federal equipment of $5,000.

___ Other _____

When Are Amendments Required?

Federal Regulations Part 99.30 (b):

Amendments are required if you have cumulative transfers which exceed or are expected to exceed 10% of the current total approved budget.

To understand the impact of this regulation we have prepared the following examples:

Is an amendment required? No

	Budget	Expended	Balance
5-5305-65-555	5,000	6,000	(1,000)
5-5305-65-611	50,000	50,500	(500)
5-6330-65-336	75,000	68,000	7,000
5-8305-65-699	25,000	0	25,000
TOTALS	155,000	124,500	30,500

An Amendment is not required because the cumulative total of the overexpended budget account codes is only $1,500 or 1%.

In another Example:

Is an amendment required? Yes

	Budget	Expended	Balance
5-5305-65-555	5,000	7,500	(2,500)
5-5305-65-611	50,000	54,000	(4,000)
5-6330-65-336	75,000	61,000	(5,000)
5-8305-65-699	25,000	0	25,000
TOTALS	155,000	142,500	9,500

An Amendment is required because the cumulative total of the overexpended budget account codes is over $10,000 or more than 10%.

Questions & Answers

QUESTIONS FREQUENTLY ASKED

Q-1 Where can an LEA find the funds that will carryover as of June 30 of each year?

A The June 30 carryover balance is reflected, for those programs which have carryover, on the Budget Variance Reconciliation Report. The Finance Officer receives this report on a monthly basis.

Q-2 How does an LEA know when a project ends?

A LEAs who are not on SCID should read the budget approval letters to determine the project/grant period and adhere to the monitoring letters which warn of possible reversions.

Q-3 Is an amendment required to add carryover funds or diminish revisions to Unbudgeted Grant Funds?

A No, these funds are automatically posted to the Unbudgeted Grant Funds account code (6266-1E3L4W). The carryover funds will be posted as soon as the final report for June 30 is completed. A new diminish revision will be posted to Unbudgeted Grant Funds at the time the funds are allotted. However, to utilize these funds, they must be budgeted to the proper account codes.

Q-4 If an LEA chooses to list equipment items costing less than $1,000, what procedure should be followed?

A Please refer to the instructions for equipment on page 3-7.

Q-5 What is the purpose of the Indirect Cost letter which indicates an LEA is over its indirect cost rate?

A The letter serves as a tool to assist the LEA in monitoring the indirect cost paid and to warn an LEA that they are exceeding their maximum indirect cost rate. If your indirect cost charge exceed the maximum rate, your independent auditor should take an exception to the overcharge, which will require a refund.

Q-6 What form does an LEA complete for disposal of equipment?

A Complete Disposition of Equipment Form (RR001C).

Q-7 How would equipment purchased as a package deal be listed on the Equipment Summary Form PPS210-A?

A. Equipment may be listed as one unit as long as it can be integrated to form a complete unit. A good example is a computer and its components. Please list separately items costing $5,000 or more per unit.

Q-8 Is an Equipment Summary required when an LEA is submitting an amendment to purchase additional equipment or changing the existing approved equipment list?

A. Yes, the Equipment Summary Form, PPS210-A must be submitted.

Q-9 Will the Federal Programs Section accept amendments when an LEA has not exceeded 15% of their total budget?

A. The current budget amendment process was implemented to give LEAs more flexibility and to minimize amendments. Excess amendments are discouraged, but will be processed if necessary.

Q-10 What happens to Title II funds if the Excess Cost or Maintenance of Effort Report is not completed when required?

A. No disbursements can be made from Title II funds after December 31 if these two reports are not in the Department of Public Instruction by the end of December.

Q-11 What does a positive or negative balance in account code 6XXX-XX-XXX (Unobligated Grant Funds) mean?

A. A positive figure will be reflected in account code 6XXX-XX-XXX (Unobligated Grant Funds) if the current budget is less than the current year allotment and prior year allowable carryover funds. A negative figure will appear in account code 6XXX-XX-XXX (Unobligated Grant Funds) if the current budget is more than the allotment and prior year allowable carryover. If account code 6XXX-XX-XXX shows a negative amount, an amendment is required to adjust the account to zero or to a positive amount.

Q-12 What happens if an LEA receives a letter indicating that they are in excess of the 15% Administrative Cost limitation for Title I PBG 93?

A. State policy limits an LEA's Title I administrative costs to 15% of their total project budget. The letter is a monitoring device to assist the LEA by a complying with the 15% administrative cost policy and to help them avoid audit exceptions.

Q-13 How is the Title I, [illegible] 1003 - LEA Basic Program (3%) carryover limitation calculated?

A Multiply the prior year's allowance by (3%) to determine the maximum carryover allowable (do not include carryover from the prior year). Review the June 30 Budget Balance Reconciliation Report to determine the budget balance (carryover) at June 30. Deduct from the 6/30 budget balance any expenditures and outstanding obligations made by September 30 of the current year. These outstanding obligations must be reported in the Federal Programs System. Compare this balance with the (3%) maximum carryover limitation. Funds in excess of (3%) will remain and be reallocated unless a waiver is requested and approved. An LEA may receive a waiver once every three years.

Q-14 How is the (3%) carryover limitation for Drug Free Schools [illegible] 4B) calculated?

A Multiply the prior year's allowance by (3%) to determine the maximum carryover allowable (do not include carryover from the prior year). Review the June 30 Budget Balance Reconciliation Report to determine the budget balance (carryover) at June 30. Deduct from the 6/30 budget balance any expenditures and outstanding obligations made by September 30 of the current year. These outstanding obligations must be reported in the Federal Programs System. Compare this balance with the (3%) maximum carryover limitation. Funds in excess of (3%) will remain and be reallocated unless a waiver is requested and approved. An LEA can request and receive a waiver each year.

Q-15 Is the letter of amendment justifications, are explanations required for benefits, indirect costs, and unbudgeted funds?

A Yes

Federal Programs Information

FEDERAL GRANT INFORMATION

BEST COPY AVAILABLE

[redacted]

[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]
[redacted]	[redacted]	[redacted]

Title I Capital Expense/Private Schools	25 FORMULA	Eligible LEAs are those which have paid, are currently paying, or will pay expenditures related to implementation of the requirements of the Aguilar v. Felton decision. LEAs will be selected on the basis of need as determined by criteria established by the Office of Instructional and Accountability Services.
Title II - Dwight D. Eisenhower Professional Development	67 FORMULA	Each LEA is entitled to funding based on ADM, including private school enrollment.
Title IV - Safe and Drug Free	40 FORMULA 50 COMPETITIVE	Each LEA is entitled to funding based on ADM, including private school enrollment. Each LEA is entitled to apply for funds, and will be awarded based on greatest demonstrated need for additional funds.
Title VI - Innovative Education (Previously Chapter 2)	59 FORMULA	Each LEA is entitled to funding based on ADM, participating private school enrollment, and headcount of low income children.
Special Education Programs		
IDEA Title VI-B Handicapped	60 FORMULA	Each LEA is entitled to funding based on the headcount of children ages 3-21 meeting the federal definition of handicapped that were served on December 1 of the previous year.
PreSchool Handicapped	69 FORMULA	All LEAs and other state operated agencies are entitled to funding based on a headcount of handicapped children, ages 3-5, who were served on December 1 of the previous year. (Funds are generated from the federal government based on the headcount of children ages 3-5.)
Vocational Programs		
Title II - Program Improvement	17 FORMULA	Of the total funds available, 70% shall be allotted based on each LEA's percentage of Title I funds received under Section 1124 in the preceding year, 20% based on the December VI-B handicapped student headcount from the preceding year, and 10% based on ADM in grades K-12.
Title II - Sex Equity	22 COMPETITIVE	Funding is discretionary and State Board of Education approval is required prior to allocation of funds to selected LEAs.
Title II - Single Parents/Homemakers	43 COMPETITIVE	Funding is discretionary and approval is required by the State Board of Education before allocation of funds to selected LEAs.

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Title III - Tech Prep	23 COMPETITIVE	Funding is discretionary and approval is required by the State Board of Education before allocation of funds to selected LEAs.
Job Training Partnership Act - 8%	55 COMPETITIVE	The Department of Public Instruction uses a request-for-proposal (RFP) process following Division of Employment & Training guidelines. These guidelines mandate that RFPs be sent to only those LEAs which have objectives approved prior to RFP issuance by their local service delivery areas. Each proposal is then scored and ranked. for school year 1996-97, ten sites will be funded for two years given two-year fund availability. School Year 1996-97 is the first of a two-year funding cycle.
Other Miscellaneous Federal		
Educate America Act: Goals 2000	53 COMPETITIVE	Grants will be made to LEAs or consortia of LEAs based on a competitive process. LEAs to be funded will be selected from eligible LEAs on the basis of established criteria.
Homeless Children	26 COMPETITIVE	LEAs that reported serving five or more homeless students during the last report period are eligible to apply for funds.
Learn and Serve America	64 COMPETITIVE	Grants will be made for projects operated by LEAs, local partnerships, and other qualifying organizations. Funded entities will be selected on the basis of established criteria.

Alice Smith

- IDEA Title VI-B Handicapped
- Chapter 1 Handicapped
- IDEA Preschool Handicapped
- Drug Free Schools
- JTPA
- Dwight D. Eisenhower
- Homeless Assistance
- School Improvement
- Learn & Serve America

Margaret Wall

- ESEA Title 1 Basic Program
- Title 1 Migrant
- Vocational Education
- ESEA Title VI
- Title 1 Various Programs:
  - Even Start
  - Program Improvement
  - Capital Expansion

Why Do You Prepare Federal Budgets?

- Plan and prepare for successful projects.
- Assure effective utilization of federal funds.
- Develop and efficient implementation schedule for project activities.
- Assure compliance with all federal and state guidelines.

WHO DO YOU CALL?

ALLOTMENTS
(919) 715-1422
Mandy Farmer or Theresa Allison

BUDGETS
(919) 715-1393
Marla Tart, Alice Smith or Margaret Wall

GRANT ACCOUNTING
(919) 715 1393
Gene Troutman, Mike Joyner, Stephanie English or Mike Dirienzo

CASH NEEDS OR EXPENDITURES
(919) 715-1400
Jenny Billings or Jennifer Bennett

3 Step Funding Reduction Process

1 **Warning**
- Notify LEAs in danger
- Outstanding obligation form

2 **Notify**
- Notify LEAs that lose funds

3 **Take Back**
- Allotment revision reducing funding

1997-98

Blank Forms and Instructions

FPD 208
(R 1/97)

FEDERAL PROGRAMS SECTION
DEPARTMENT OF PUBLIC INSTRUCTION
301 N WILMINGTON STREET
RALEIGH, NORTH CAROLINA 27601-2825

APPROVED BUDGET
PROGRAM REPORT CODE #_____

PROGRAM:_____

Unit Name		Unit Number
Project Number	Project Approval Date	$ Approved Budget Amount

Project Period: Beginning: _____ Ending: _____

ACCOUNT CLASSIFICATION	3-XXXX- -XX ACCOUNT CODE	APPROVED BUDGET
		$
Expenditure Budget Total		
+ Unbudgeted Federal Grant Funds	3-8200- -699	
Total Grant Funds		$

(OVER)

FPD 208 (Continued)
(R 1/97)

ACCOUNT CLASSIFICATION	3-XXXX- -XX ACCOUNT CODE	APPROVED BUDGET
		$
Expenditure Budget Total		
+ Unbudgeted Federal Grant Funds	3-8200- -699	
= Total Grant Funds		$

SUMMARY OF BUDGETED POSITIONS

ACCOUNT CODE	Number of Positions	POSITION DESCRIPTION	Percent Assigned To Project	Number of Months Assigned To Project	BUDGETED DOLLARS

Signature of LEA Superintendent or Finance Officer

Date

Please submit budgets directly to the Federal Programs Section.

INSTRUCTION FOR COMPLETING FORM FPD 208

APPROVED BUDGET - Page 1

1. Program Report Code:
   Enter the Program Report Code (PRC) that indicates the Approved Grant Program.

2. Program:
   Enter the program title for the Approved Grant.
   For Example, PRC 60 is IDEA Title VI-B.

3. LEA Name:
   Enter name here.

4. LEA Number:
   Enter three digit code assigned to LEA.

5. Project Number:
   Seven digits:
   FY PRC LEA#

6. Project Approval Date:
   For State Agency Use Only.

7. Approved Budget Amount:
   The total of your PLANNING ALLOTMENT PLUS your ESTIMATED CARRYOVER.

8. Project Period:
   Enter the fiscal year Beginning Date and Ending Date of the project.

9. Account Classification:
   Enter Account Description.

10. Account Code:
    Enter the PRC - See Number 1 above.
    Enter the appropriate Account Codes to be budgeted.

    Example Line Items:
    3-5200-60-121
    3-5200-60-142
    3-5200-60-182

11. Approved Budget:
    Enter the budget for each Account Code on the form.

INSTRUCTIONS FOR COMPLETING FORM FPD 208

APPROVED BUDGET (con't) - Page 2

1. This is a continuation page to be used if necessay. See items 9-11 above.

SUMMARY OF BUDGETED POSITIONS - Page 3

1. Account Code:
   Enter the ten digit budget code as outlined in the Uniform Chart of Accounts (Ex. 3-5200-60-121)

2. Number of Positions:
   Number of personnel to be employed.

3. Position Description:
   The Uniform Chart of Accounts description.
   For Example: Teacher, Supervisor, Psychologist

4. Percent Assigned To Project:
   Percent of time each position works in the project.
   For example: 15 Teacher positions at 100%
   2 Teacher positions at 75%
   1 Teacher position at 50%

5. Number of Months Assigned To Project:
   Number of months the positions are assigned to the project.
   For example: 15 Teacher positions at 100% (10 Months)

6. Budgeted Dollars:
   The estimated yearly salary (not including benefits) for the identified position. Budgeted dollars should take into consideration the total number of positions, percent employed, and the months assigned.

7. Signature of LEA's Superintendent or Finance Officer:
   An original signature and the date signed are required.

FPD 209
(R 1/97)

FEDERAL PROGRAMS SECTION
DEPARTMENT OF PUBLIC INSTRUCTION
301 N WILMINGTON STREET
RALEIGH, NORTH CAROLINA 27601-2825

AMENDMENT REQUEST #_____
PROGRAM REPORT CODE #_____

PROGRAM:_____

Unit Name	Unit Number
Project Number	$ Approved Budget Amount
Project Period: Beginning: _____	Ending: _____

ACCOUNT CLASSIFICATION	1 3-XXXX- -XX ACCOUNT CODE	2 APPROVED BUDGET	3 INCREASES AND/OR DECREASES	4 + or -	5 APPROVED REVISED BUDGET
_____		$	$		$
UMN TOTALS		$	$		$

(OVER)

CHANGES TO BUDGETED POSITIONS

ACCOUNT CODE	Number of Positions			POSITION DESCRIPTION	Percent Assigned To Project	Number of Months Assigned To Project	BUDGETED DOLLARS
	Old	Increase (Decrease)	Revised				

Submitted by: _____

_____ _____

Signature of LEA Superintendent or Finance Officer — Date

FOR STATE AGENCY USE ONLY

Request Processed (Circle One): Yes No

_____ _____

Signature of Federal Budget Accounting Technician — Date

Please submit this amendment and all attachments directly to the Federal Programs Section.

INSTRUCTION FOR COMPLETING FORM FPD209

BUDGET AMENDMENT REQUEST - Page 1

1. Budget Amendment Request Number For This PRC:
   Enter the request number, i.e. Budget Amendment Request # 1, 2, and 3, etc.

2. Program Report Code:
   Enter the Program Report Code (PRC) that identifies the Approved Grant Program

3. Program:
   Enter the program title for the Approved Grant.
   For Example, PRC 60 IDEA Title VI-B

4. LEA Name:
   Enter name here.

5. LEA Number:
   Enter three digit code assigned to LEA.

6. Project Number:
   Seven digits:
   FY PRC LEA#

7. Approved Budget Amount:
   The total of your CURRENT ALLOTMENT PLUS your CARRYOVER.

8. Project Period:
   Enter the fiscal year Beginning Date and Ending Date of the project.

9. Account Classification:
   Enter the account description

10. Account Code (Column 1):
    Enter the PRC - See Number 2 above.
    Enter the appropriate Account Codes to be amended.

    Example Line Items:
    3-5200-60-121
    3-5200-60-142
    3-5200-60-182

FPD 209 INSTRUCTIONS CONTINUED:

11. Approved Budget (Column 2) :
Enter the budget for all Account Codes you plan to change as outlined on the form.

12. Increases and/or Decreases (Column 3):
Enter the amount of increase and decrease from one budget line item to another with the column total netting zero. (The Column 3 total must never reflect a plus or minus amount.)

13. + or - (Column 4):
Enter plus sign (+) for increases to the budget in Column 3 and a minus sign (-) for decreases to the budget in Column 3.

14. Approved Revised Budget (Column 5) :
Enter the adjusted amount by adding or subtracting the amounts reported in Column 3.

15. Column Totals :
Total for Column 2 and Column 5. Enter the total of line items reported for changes in Column 2. Column 3 is always zero (0.00). Enter the total for Column 5. This amount should equal the total as reported in Column 2.

CHANGES TO BUDGETED POSITIONS - Page 2

1. Account Code :
Enter the ten digit DETAIL BUDGET CODE as outlined in the Uniform Chart of Accounts (Ex. 3-5200-60-121)

2. Number of Positions :
Old - is what was reported on the FPD208 and previously modified by FPD209.
Increased (Decreased) - reflects change being requested with this amendment.
Revised - reflects the revised # of employees

3. Position Description:
The Uniform Chart of Accounts description
For example: Teacher, Supervisor, Psychologist

CHANGES TO BUDGETED POSITIONS - Page 2 (Con't):

4. Percent Assigned To Project:
   Percent of time each position works in the project.
   For example: 15 Teacher positions at 100%
   2 Teacher positions at 75%
   1 Teacher position at 50%

5. Number of Months Assigned To Project:
   Number of months the positions are assigned to the project.
   For example: 15 Teacher positions at 100% (10 Months)

6. Budgeted Dollars:
   The estimated yearly salary (not including benefits) for the identified position. Budgeted dollars should take into consideration the total number of positions, percent employed, and the months assigned.

7. Submitted By:
   Name of individual who completed the form.

8. Signature of LEA's Superintendent or Finance Officer:
   An original signature and the date signed are required.

FPD 210–A NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
(R 5/96) DIVISION OF SCHOOL BUSINESS SERVICES
FEDERAL PROGRAMS SECTION

EQUIPMENT SUMMARY

PROGRAM REPORT CODE: _____
PROGRAM: _____

Unit Name _____ Unit Number _____

Description Of Item	Quantity	Projected Unit Cost	Projected Total Cost	O or R	Planned Use of Equipment In Project
Total Projected Budgeted Amount					

See Reverse for Preparation Instructions

INSTRUCTIONS FOR COMPLETING FORM FPD 210-A

1. **Description Of Item :**
   A complete description of each item to be purchased. Include any special characteristics necessary for positive identification, including attachments and/or accessories.
2. **Quantity :**
   The number of each described item to be purchased.
3. **Projected Unit Cost :**
   The purchase price of one of the described items.
4. **Projected Total Cost :**
   Quantity times Unit Cost (#2 X #3).
   Include tax, shipping and installation if applicable.
5. **O or R :**
   O for an Original Purchase.
   R for a Replacement Purchase.
6. **Planned Use Of Equipment In Project :**
   a) Original Purchased – Include as a minimum, location of intended use, use of item in project, and the number of comparable items on hand and their current use.
   b) Replacement Purchased – Include as a minimum, the same information as Original Purchase, plus the reason for disposing of original equipment.

FPD 212
(R 1/96)

Division of School Business
NORTH CAROLINA DEPARTMENT of PUBLIC INSTRUCTION
301 N Wilmington Street
Raleigh, North Carolina 27601-2825

EQUIPMENT DISPOSITION REQUEST

Program: _____ Administrative Unit: _____

(1) Description Of Equipment Item	(2) Number To Be Disposed Of	(3) Date Purchased Month/Year	(4) Unit Cost	(5) Physical Condition	(6) Disposition Action Recommended

UNIT Project Director Approval _____ _____ (Date)

DPI Program Manager's Approval _____ _____ (Date)

Budget Analyst Approval _____ _____ (Date)

See Reverse for Preparation Instructions

INSTRUCTIONS FOR PREPARATION OF FPD 212 (EQUIPMENT DISPOSITION REQUEST)

A. 1. Complete columns 1 - 4 for each item needing to be purged from inventory.

2. Complete column 5 for each item. Use "Excellent, Good, Fair, Poor, Useless" to describe actual current condition. If the item is not locatable and condition is not known, use "Unknown", however, a physical inventory of equipment must be taken and the results reconciled with the property records at least once every two years to verify the existence, current utilization, and continued need for the equipment.

3. Complete column 6 for each item with recommended action.
   a. Cannibalize - Equipment that has become unserviceable due to obsolete or excessive repair costs, but which still has serviceable component parts that can be used to repair, modify or construct other items of equipment.
   b. Beyond Repair - Discard - Has become unserviceable through use, parts are not usable and will be thrown away.
   c. Lost - Indicate the date of the last inventory taken when the item of equipment was unable to be located.
   d. Stolen - Attach a copy of the Police or Sheriff Investigation Report.
   e. Destroyed by Fire - Indicate insurance claim value as well as the date claim was filed and attach a copy, if possible.
   f. No Longer Required - The equipment is not needed for the operation of the program and is available for transfer or sale. Indicate "Transfer on Loan to (other Federal Funded Education Program)" or "Sell at Auction" or "Sale Through Purchasing at a Fair Market Value" for any item of equipment with a unit cost of $5,000 or more.

B. The local project director signs to indicate approval of the request at the local level.

C. Mail completed form with cover letter of explanation to:

NORTH CAROLINA DEPARTMENT of PUBLIC INSTRUCTION
(Appropriate DPI Division)
Federal Programs Section
301 N Wilmington Street
Raleigh, NC 27601-2825

D. The appropriate DPI program coordinator will sign to indicate program approval and forward to the Division of School Business.

E. You will be notified by return mail of approved disposition action and any further disposition instructions if necessary.

FPD446
(R 5/96)

DIVISION OF SCHOOL BUSINESS
NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
301 North Wilmington Street
Raleigh, North Carolina 27601-2825

INDIVIDUALS WITH DISABILITIES EDUCATION ACT,
300.184 EXCESS COST-COMPUTATION FOR MINIMUM REPORT

LOCAL EDUCATION AGENCY _____ FISCAL YEAR _____

		Elementary (K-8)	Secondary (9-12)
I. TOTAL EXPENDITURES FOR ALL PROGRAMS Preceding Fiscal Year 19 ___ (Excluding Capital Outlay and Debt Service)			
A.	State	$ _____	$ _____
B.	Federal	_____	_____
C.	Local	_____	_____
	Total	$ _____	$ _____
II. TOTAL EXPENDITURES FOR THE HANDICAPPED Preceding Fiscal Year 19 ___			
	Description		
A.	Regular School Program (Mainstreaming)	$ _____	$ _____
B.	Handicapped Children (Excluding Pregnant and Academically Gifted) (PRC 32, 01, and 07 if spent for handicapped)	_____	_____
C.	Vocational Education (PRC 17)	_____	_____
D.	Willie M. (PRC 29)	_____	_____
E.	IDEA Title VI-B - Handicapped (PRC 60)	_____	_____
F.	IDEA Preschool (PRC 49)	_____	_____
G.	Teacher Assistants (PRC 27)	_____	_____
H.	Transportation Handicapped (PRC 56)	_____	_____
I.	Local Handicapped	_____	_____
J.	Other (Specify) _____	_____	_____
K.	Other (Specify) _____	_____	_____
	Total	$ _____	$ _____
III. NET EXPENDITURES Preceding Fiscal Year 19 ___ (Subtract No. II from No. I)		$ _____	$ _____

(Over)

	Elementary (K-8)	Secondary (9-12)
IV. TOTAL AVERAGE DAILY MEMBERSHIP Preceding Fiscal Year 19 ___	$ _____	$ _____
V. MINIMUM AMOUNT PER CHILD THE UNIT MUST SPEND FOR THE EDUCATION OF EACH HANDICAPPED CHILD (Divide No. IV into No. III)	$ _____	$ _____
VI. NUMBER OF HANDICAPPED CHILDREN, AGES 3-21 CURRENT FISCAL YEAR 19 ___	$ _____	$ _____
VII. TOTAL AMOUNT REQUIRED FOR HANDICAPPED CHILDREN PRIOR TO USE OF IDEA TITLE VI-B FUNDS (Multiply No. V. by No. VI.)	$ _____	$ _____
VIII. BUDGETED AMOUNTS FOR HANDICAPPED PROGRAMS CURRENT FISCAL YEAR 19 ___ (Except IDEA, Title VI-B, P.L. 101-476)		
Description		
A. Regular School Program	$ _____	$ _____
B. Handicapped Children (Except Pregnant and Academically Gifted) (PRC 32, 01, and 07 if any spent for handicapped)	_____	_____
C. Vocational Education (Handicapped)	_____	_____
D. Willie M. (PRC 29)	_____	_____
E. Teacher Assistants	_____	_____
F. Transportation Handicapped	_____	_____
G. Local Handicapped	_____	_____
H. Other (Specify) _____	_____	_____
I. Other (Specify) _____	_____	_____
Total Budgeted Amounts for Handicapped Programs (This amount must be equal or more than No. VII)	$ _____	$ _____

Division of School Business - The Reporting and Auditing Section

The Reporting and Auditing Section of the Division of School Business is responsible for:

- Receipt, processing and reporting your monthly expenditure data.
- Development and maintenance of the **UNIFORM CHART OF ACCOUNTS**, which you must utilize in the coding and reporting of your expenditures.
- Request and approval of your cash requests from state and federal funds to cover your expenditures from these sources.
- Assistance in cash management of these funds.
- Review of your annual audit reports and follow-up on any findings from your auditors.

Enclosed on the next page is a generic monthly calendar of events pertinent to our section for your reference. In addition, the following is a list of our staff members and their responsibilities. We have a central number which you can use should you need to reach anyone on our staff. Please use it if you have any questions.

Reporting and Auditing Staff: (919) 715-1400

Jenny Billings	Section Chief
Jennifer Bennett	General Ledger Accountant
Nancy Taylor	Single Audit Accountant
Jean Langdon	Cash Needs
Barbara Chalk	Federal Expenditures
Alice Vinston	State Expenditures
Donna Tucker	Receivables

This section of your package contains the following:

A. Cash Management requirements & how to get your funds
- DPI cash management system manual

B. Financial expenditure data reconciliations
- Instructions for correcting your data
- MSA system manual for data inquiry

C. Audit requirements

D. Other Financial Policy related information

Sample of Monthly Calendar and Cash Certification Calendar

Monthly Calendar - Reporting and Auditing Section

A. **Cash requests are daily,** refer to the cash certification calendar provided on a quarterly basis (1st quarter calendar to be sent out in early June, sample calendar enclosed for reference)

B. Year-end requirements, accruals, final adjustments, etc., are provided in the "Fiscal Year-End Close-Out Letter" which is sent out in May.

C. Normal monthly requirements are outlined on the generic calendar below:

SUN	MON	TUE	WED	THUR	FRI	SAT
	1	2	3	4	5	6
			< ------ Sending of Monthly Data File ------ > Expenditures from 275 & 60-byte records (Schedule from ITS dept. sent in June)			
7	8	9	10	11	12	13
			< ---------- Monthly Cash Zero-Out ---------- > State and Federal Funds DPI to initiate			
14	15	16	17	18	19	20
	< ------- Last day to mail FPD 202A's -------> Expenditure adjustments due in by the 18th Semi in as neeued throughout the month			*DPI Last Day to Key FPD 202A's*		
21	22	23	24	25	26	27
			< ------- Download of Monthly Rpts --------> State and Federal Units need to retrieve report files			
28	29	30	31			

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SAMPLE of DAILY CASH CALENDAR

MARCH 1997

CASH CERTIFICATION CALENDAR as of: 11-Mar

SUN	MON	TUE	WED	THUR	FRI	SAT
2	3 Local Funds 03/05/97 State Funds 03/06/97	4 Local Funds 03/06/97 State Funds 03/07/97 Federal Funds 03/11/97	5 Local Funds 03/07/97 State Funds 03/10/97	6 Local Funds 03/10/97 State Funds 03/11/97	7 Local Funds 03/11/97 State Funds 03/12/97 Federal Funds 03/14/97	8
9	10 Local Funds 03/12/97 State Funds 03/13/97	11 Local Funds 03/13/97 State Funds 03/14/97 Federal Funds 03/18/97	12 Local Funds 03/14/97 State Funds 03/17/97	13 Local Funds 03/17/97 State Funds 03/18/97	14 Local Funds 03/18/97 State Funds 03/19/97 Federal Funds 03/21/97	15
16	17 Local Funds 03/19/97 State Funds 03/20/97	18 Local Funds 03/20/97 State Funds 03/21/97 Federal Funds 03/25/97	19 Local Funds 03/21/97 State Funds 03/24/97	20 Local Funds 03/24/97 State Funds 03/25/97	21 Local Funds 03/25/97 State Funds 03/26/97 Federal Funds 03/27/97	22
23	24 Local Funds 03/26/97 State Funds 03/27/97	25 Local Funds 03/27/97 State Funds 03/31/97 Federal Funds 04/01/97	26 Local Funds 03/31/97 State Funds 04/01/97	27 Local Funds 04/01/97 State Funds 04/02/97 Federal Funds 04/04/96	28 H O L I D A Y	29
30	31 Local Funds 04/02/97 State Funds 04/03/97	1-Apr Local Funds 04/03/97 State Funds 04/04/97 Federal Funds 04/08/97	2-Apr Local Funds 04/04/97 State Funds 04/07/97	3-Apr Local Funds 04/07/97 State Funds 04/08/97	4-Apr Local Funds 04/08/97 State Funds 04/09/97 Federal Funds 04/11/96	5-Apr

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Section A. Cash Management Requirements --- Getting Those Funds

The Reporting and Auditing Section works in conjunction with other areas within DPI, as well as the State Treasurer's Office to ensure that cash is disbursed and available to the units in a timely and accurate manner.

We have arranged with the State Treasurer's Office for the Charter Schools to maintain their own banking relationships autonomously (i.e. the Charter Schools would not have to set-up an account with the State Treasurer but with their own banking institution). The availability of state and federal funds will be made directly to the school's bank account by electronic transfer via the "Steps-Out" program offered by the State Treasurer's Office.

The cash management requirements for the Charter Schools are as follows:

1. **The Charter School must establish a "Steps-Out" account with the State Treasurer's Office. Complete the attached "STEPS-OUT EFT AUTHORIZATION FORM" and have the form signed by your finance officer. Return the form to Reporting & Auditing at:**

   N.C. Department of Public Instruction
   Division of School Business, Reporting and Auditing Section
   301 N. Wilmington Street
   Raleigh, NC 27601

   We will assign your school a unique banking vendor number and process your form with the State Treasurer's Office. Please allow 2-3 weeks for your account to be established. Once your account has been established, we will notify you and you may begin to request your funds via the DPI Cash Management System (see further requirements).

2. **Establish access to the Cash Management System (CMS) at DPI. Complete the CICSCM02 form (enclosed) and have the form signed by your finance officer. Then return the form to us by June 20, 1997 to have access prior to July 1, 1997.** It takes approximately 2-3 days to set-up CMS access. The form basically asks if the person listed is to be Added (A) or Deleted (D). Enter in your RACF ID. *(This will be established by DPI. Please see Section 3 of the package on setting up your access to the State Computer system for requirements and instructions on how to establish your RACF ID).* Enter in the operators name. We will forward the form to the proper staff on the Help Desk (ITS Division) to complete your request. Once your request has been processed, a help desk staff member will contact you.

   Note: If you have not received your RACF-ID by June 20th, please let us know and we will assist you in obtaining your ID.

3. To have funds deposited into your bank account you must follow the guidelines in the DPI Cash Management System Manual, which will be sent out with your first quarter cash calendar. A quick guide through the system has been provided for your reference. DPI personnel, upon receiving your requests for funds, will have the funds deposited in your bank account per the scheduled funds requirement dates (see sample cash calendar).

4. Follow state and federal guidelines for cash management policy (G.S.147-86.11), which basically requires that you should have no more than three (3) days cash on-hand at any given point in time. Do not maintain excessive cash balances.

6. Use the DPI Cash Management System whenever possible to request your state or federal funds. However, you can notify Reporting and Auditing when you are unable to do so, sending in a fax of your request on the appropriate form, after making verbal contact with the staff. (Manual forms will be enclosed with your Cash Management System Manual).

7. Request your funds in a timely manner and according to the cash certification calendar, which is sent out quarterly to the finance officer for each unit.

8. We recommend that you reconcile your cash balances to those at DPI and your bank account on a regular basis. Notify Reporting and Auditing, in a timely manner, if there are any discrepancies.

STATE OF NORTH CAROLINA
STATE TREASURER'S ELECTRONIC PAYMENTS SYSTEM (STEPS)
STEPS-OUT EFT AUTHORIZATION FORM

State Agency Name: _____

Program Name: _____ Batch Name: _____

Check One: ☐ Initial Signup ☐ Change

PARTICIPATING ENTITY INFORMATION

ID #: _____ (*Assigned by State Agency*)

Entity Name: _____

Entity Address: _____

_____

FINANCIAL INSTITUTION ACCOUNT INFORMATION:

Institution Name: _____

Institution Address: _____

Transit/Routing #: _ _ _ _ _ _ _ _ _ (Nine Digits)

Bank or NCCMT Account #: _____ (Include any leading zeros)

Type of Account: ☐ Checking ☐ Savings ☐ NCCMT (Check one)

OLD FINANCIAL INSTITUTION ACCOUNT INFORMATION: (*Complete only if a change*)

Institution Name: _____

Transit/Routing #: _ _ _ _ _ _ _ _ _ Account #: _____

PARTICIPATING ENTITY AUTHORIZATION:

I, on behalf of the participating entity indicated above, hereby authorize the North Carolina State Treasurer, his successors and his agents, at the direction of the State agency indicated above, to initiate ACH credit entries to the above designated bank and/or NCCMT account for payments due from the State agency for the referenced program name, pursuant to the "Established Operational Procedures For State Treasurer's Electronic Payments System," which may be in effect from time to time. I (we) also authorize any necessary ACH debit entries or adjustments for any ACH credit entries made in error to the account.

Finance Officer's Name: _____ Telephone: _____

Signature: _____ Date: _____

MAIL COMPLETED FORM TO:	State Agency Use Only:	State Treasurers Use Only:
	125	

CICS APPLICATION ACCESS

Maintenance Form

COMPUTER APPLICATION NAME: Cash Management Reporting CICS02CM

SEND TO: Jenny Billings
Reporting and Auditing Section
Division of School Business
Education Building
or Fax: (919) 715-1375

PURPOSE: To add or delete employee(s) access to the Cash Management Reporting CICS application.

DUE DATE: Four days prior to desired effective date.

QUESTIONS: Contact Jennifer Bennett (919) 715-1400

As the designated APPLICATION SECURITY COORDINATOR for Cash Management Reporting application, I hereby request the following RACF IDs be added/deleted as indicated to give each person the proper functional privileges they need within this application:

ACTION A, D	REGION	SECURITY KEY	RACF ID (User ID)	OPERATOR'S NAME		
				FIRST	MI	LAST
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				
	F	PEGF019				

NOTE: Use restricted to PROFESSIONAL CERT and SALARY VERIFICATION.

SITE SECURITY OFFICER'S SIGNATURE: _____

LEA NUMBER _____ DATE: _____

APPLICATION COORDINATOR SIGNATURE: DATE:

See reverse side for instructions on how to complete this form.

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
CICS ACCESS MAINTENANCE for the CASH MANAGEMENT REPORTING Application

INSTRUCTIONS

PRINT/TYPE:	Print or type all information on this document except signatures.
ACTION:	Specify an 'A' to ADD or a 'D' to DELETE one or more RACF USER ID's.
REGION:	Security column is already complete for you.
SECURITY:	Security column is already complete for you.
RACF USER ID:	Specify the RACF ID for each person. You can get this from each person on his/her division Site Security Officer.
OPERATOR's NAME:	Specify the full name of the person for whom you are taking action.
SITE SECURITY OFFICER:	Signature of the proper Site Security Officer.
DATE:	Date of signature.
APPLICATION SECURITY COORDINATOR:	For State Office use only.

The DPI Cash Management System:

The Cash Management System is the system you will use to request State and Federal funds. It basically takes your cash requests, analyzes the requests against funds availability then produces the necessary reports and posting entries to process your requests through to the state treasurer's office and then your bank account. The only person(s) who needs access to this system is the person(s) actually responsible for requesting the cash. However, if you are responsible for requesting the cash, or just responsible for reconciling the bank statement you should have access to the MSA general ledger system inquiry options to assist you with your reconciliation & cash management work.

Please see the Cash Management System manual for detailed instructions on how to sign-on to the system and use the various screens. To establish or change access to this system you need to submit the CICSCM02 form, included in this section. (See step #2 of cash requirements on previous page).

Now that you're in the cash management system, what does it do for you?

- Allows you to request State and Federal funds.
- State and federal funds requested, approved and processed.
- This system works off the Funds Requirement Dates, not the dates of deposit or processing. Also, the system allows you to request funds down to the penny.

Although this system will let you know when the funds have been approved by the State Treasurer's office, the MSA general ledger system is a better source of information for what amount funds were posted and the date.

Please note: you will not be given any funds above the authorized amounts for your school for the period of time requested.

Suggestions for Successful Cash Management

The following are suggestions only and should not be viewed as overriding your finance officer's existing policies.

Here's a method that works well for one of the local school systems. Their average monthly zero-out figure is $0.20. Yes, less than a dollar.

They generally make three (3) requests a month:

Step 1.	First of the calendar month a request is made for the mid-month teacher, bus driver, & 10-month employees, etc. payrolls, which for this unit is the 11th. A small amount as necessary for general expense vouchers and those bills requiring payment prior to the 10th is also requested.
Step 2.	Invoices for payments for both state and federal funds are totaled and a mid-month request is transmitted to cover general expense payments pending.
Step 3.	End-of-month payroll is computed and a report is run on total expenditures for the month. One final cash request is made to cover the **ACTUAL BALANCE NEEDED** *(even if request needed is negative)*. This request is made in time for the cash requirement for the last work day in the calendar month.

Whenever possible, preliminary check registers, etc., are used to calculate amount of funds to be requested.

Please see the Cash Management System manual for detailed information about the system (how to sign on, the menus & screens, etc.) and requesting your funds.

1. Remember that the system is driven from the Funds Requirement Date (FRD). These are the dates printed on your Cash Calendar which is sent out to the finance officers on a quarterly basis. (The calendar for March is included in your packet for reference, the July through September calendars will be sent out in early June). The FRD is the date which you need the funds deposited in the bank to cover checks being released on that day. The general time guidelines are as follows, however there may be changes with holidays, etc.

    a. State funds are requested three (3) days prior to the FRD
    b. Federal funds are requested a week in advance, by Tuesday for the next Tuesday's deposit, by Friday for next Friday's deposit. *Federal funds are only processed twice a week for deposit typically on Tuesday and Friday.*

2. There a couple of general rules regarding the difference in the posting dates (in MSA) versus the Funds Requirement dates (FRD) for CMS.

    a. State funds will be posted 2 days prior to the FRD
    b. Federal funds will be posted 6 days prior to the FRD (this is due to time constraints by the federal government)

3. When you update your cash request by pressing F3 to update, you will see a message on the final page of the summary screen (with your total) that your "update is successful". It is good practice to print screen this page, in case any questions arise as to when or if funds were requested for a particulate FRD.

4. Request only enough funds to cover those checks being written. Remember that there are federal and state cash management laws which allow for a limited amount of federal or state cash to be on-hand at any given time.

Emergency Cash and Inclement Weather Policy

- **State requests can be handled the same day if the call is received by 9:00 am.**

  Note: if you have an emergency, please call 715-1400 and ask for Jean Langdon or Jennifer Bennett. Please let the person who answers know this is an emergency cash request, so that they will be sure to get you to a "live" person. Also, please insist you speak to a live person regarding an emergency request.

  If your request is simply a cash question, please leave a message on our voice mail and let us know it is a question and not a request, as our mornings are quite full trying to process your cash requests by the State Treasurer's deadline.

- **There is no contingency in place for emergency Federal Funds.**

  Federal funds must be drawn down from the federal government prior to being certified to the Units. This usually takes 3-4 days, thus the lag time between deposits, and why federal funds are only processed twice a week.

- **If there is the chance of inclement weather in Raleigh that you are aware of, please have your requests for cash in the Cash Management System by 2:00 that afternoon.**

  This will enable us to print off the preliminary requests and get the information to the State Treasurer that afternoon, before the bad weather hits. This way, if we get stranded or cannot make it to the office by the deadline, the majority of the Units will already have their information at the State Treasurer's office.

The Cash Management System - quick guide

```
JHA176I                                                    01/10/97
JHA176T                    CASH MANAGEMENT MENU

            SCREEN              DESCRIPTION
            ......      ......................

              UF        FEDERAL UPDATE
              IF        FEDERAL INQUIRY
              US        STATE UPDATE
              IS        STATE INQUIRY
              UR        REFUND UPDATE
              IR        REFUND INQUIRY
              UL        LOCAL FUNDS UPDATE
              IL        LOCAL FUNDS INQUIRY

              UC        DPI CONTROL UPDATE
              EX        EXIT

F4-DEUN MENU

SCREEN:  _-    LEA:  ...     DATE FUNDS REQUIRED:  ..  ..  ..
                                        DATE FORMAT   MM  DD  YY
```

On the bottom of the screen you enter your selections, the screen type as shown on the menu (US for Update State, etc.), your Unit number and then the Funds Requirement Date (FRD) for the request. After you hit enter, you will get the appropriate screen for requesting or inquiring on your funds.

The UC - DPI Control Update and the UR - Update Refunds screens you will not have access to, as they are for DPI use only.

Let's look at a typical screen entry for requesting state funds.

```
        JHA179I                                          01/10/1997  10:50:06 AM
JHA179A              REQUEST FOR CERTIFICATION OF STATE FUNDS
UNIT NO.: 320   UNIT NAME: DURHAM COUNTY          FUNDS REQUIRED: 01/27/1997


                              REQUESTED          APPROVED
                               AMOUNT             AMOUNT

      PAYROLL EXPENSE: 150125.35---- DR ..............  --

      GENERAL EXPENSE: 54635.98----- DR ..............  --

  SCHOOL TECH EXPENSE: 500-------    DR ..............  --









SCREEN: --     F1-HELP                          F8-SUMMARY SCREEN
```

You can see you do not have to enter the commas when you are entering the amounts. However, you do need to enter the cents if you wish to have the amounts to the penny. As shown on the School Technology line, you do not need the decimal when requesting whole dollars.

After entering the request you will hit the F8 - Summary Screen key to get a total for the request. When this is done you get the summary total for your request.

```
          JHA179I                                          01/10/1997  11:04:17 AM
JHA179C              REQUEST FOR CERTIFICATION OF STATE FUNDS
UNIT NO.: 320   UNIT NAME: DURHAM COUNTY          FUNDS REQUIRED: 01/27/1997


                                  REQUESTED          APPROVED
                                    AMOUNT             AMOUNT

            PAYROLL EXPENSE:      150,125.25 DR

            GEN/RAL EXPENSE:       54,635.99 DR

         SCHOOL TECH. EXPENSE:        500.00 DR


              GRAND TOTAL:        205,261.25


 135 UPDATE SUCCESSFUL
SCREEN: --   F1-HELP  F3-UPDATE FILE  F6-CANCEL/MENU  F7-PREVIOUS INPUT SCREEN
```

If everything looks OK, you press the F3 Key for Update File (on bottom of summary screen) and receive the screen shown above. You can see that this is the summary screen after you have hit F3-Update File. You receive the message "135 UPDATE SUCCESSFUL". At this point it is a good idea to screen print this page for your files. This is excellent back-up to have, should there be a problem with your request being processed either by DPI or the State Treasurer's office, or just for your own or the finance officer's peace of mind and documentation.

After you receive this screen with the update successful message, you would simply press the F6-Cancel/Menu option to return to the menu. Should you hit the F6- Cancel/Menu option before updating the file, you will be returned to the menu and receive the message "141 RECORD NOT SAVED". This means that the system did not receive your funds request.

All of the request screens are very similar. The federal screen is slightly different, in that it is currently set-up in the same PRC order as the Cash Balance Report (JHA314EG). However they all work the same way.

If you are inquiring on your request, to see if you have sufficient funds to cover your checks, you will see a screen similar to what is shown below:

```
        JHA181I                                              01/10/1997  11:23  AM
 JHA191C              REQUEST FOR CERTIFICATION OF STATE FUNDS
 UNIT NO.: 110   UNIT NAME: BUNCOMBE COUNTY        FUNDS REQUIRED: 01/13/1997


                      <-- REQUESTED -->  <-- APPROVED -->  <---- STATUS ---->

    PAYROLL EXPENSE:  4,755,000.50 DR   4,755,000.50 DR  PROCESSED   01 09 1997

    GENERAL EXPENSE:    100,000.35 DR     100,000.35 DR  PROCESSED   01 09 1997

SCHOOL TECH EXPENSE:            .00 DR            .00 DR  PROCESSED   01 09 1997


     GRAND TOTAL:       4,855,000.85       4,855,000.85



SCREEN: 8    F1-HELP   F4-MENU
```

This screen will show you the approved amount, in case there were only partial amounts approved, which is normally only the case with federal funds. It also shows you the date the transactions will be processed, which should equal the deposit date with the State Treasurer.

Again, for more detailed information about the cash management system (CMS) please see the system manual.

Cash Management System Manual

Will be sent under separate cover with your 1st quarter cash calendar.

Section B. Financial Expenditure Data Reconciliations

You will be reporting your expenditures to DPI through your UERS data file records as outlined in Section 3 of the package. These records are processed through our general ledger system and then reported back to you on a monthly basis via reports for your own reconciliations. The figures are then passed through the various systems here at DPI for further analysis, such as salary databases and our internal general ledger which will report your expenditures to the Budget Office. Your figures will also be analyzed as necessary per requests from the Legislature, State Board of Education, etc. Since your data is being passed through so many hands, you will want to make sure that what is reported is as accurate as possible. In order to do this it will be necessary to reconcile your data with DPI's data and to make any necessary adjustments.

To help you with these objectives you will receive monthly reports via the Internet (method options outlined in Section 3 of the package). Also, you will be given access to our general ledger system's inquiry options (MSA), which will help you see what has processed, the cash that has processed, and your account balances on a daily basis. Also, should you need to adjust your expenditure data, we have enclosed the adjustment form (FPD 202A) which can be filled out and sent back to us to correct your data.

In order to help you gauge your work time-line, we thought it would be helpful for you to know some key dates for DPI's processing each month:

- **Third (3rd) or fourth (4th) day** of the month the 275-byte and 60-byte data from the prior month is required to be file transferred to the state from the units. We call this "data file". (Ex. February 4th we'll receive the January expenditure data). A schedule of each month's dates will be provided by the Applications Software Support area before the next fiscal year begins.

- Around the **tenth (10th) day** of the month we do the cash zero-out for the state and federal funds.

- The **eighteenth (18th)** of the month is our last day to key that processing period's data. (Ex. February 18th is the last day to record January adjustments or refunds). This means that all FPD 202A's must be received by Reporting and Auditing by the 18th to be entered to that processing month. Anything received after that date will be handled in the next month. Your adjustments should be sent in on an as needed basis.

- Between the **22nd and 25th** of the month, we issue the monthly reports which are the Budget Balance report, and the Cash Balance report.

Now let's look at the tools you will have to reconcile your data, beginning with the reports:

You will receive two (2) reports each month. These reports are described below.

Charter School Budget Balance Report: This is the primary report used to reconcile expenditures which have posted for your state and federal funds. It is one of the monthly reports issued to you between the 20th & 25th of every month. This report is grouped by PRC, with each PRC having it's own section, since each PRC is a different state or federal funding source. The report shows your budget for the year, your current month expenditures, your year-to-date expenditures and your remaining budget balance. This budget balance is what you have remaining to spend for the year. Since many of the federal allotments or budgets carryover into the following year, it is normal to have a budget balance at year end for some of the Federal grants. This balance is what "rolls over" to the next year. ***Your state funds and the federal vocational education funds, DO NOT carry over to the next year.*** This report also shows you descriptions of your current month transactions (under Trans Type) such as RFD for refund, UTR for transfer, etc.. It also shows the source code of the transactions, so if the source code has your unit's application area (# & alpha) as the first two digits you will know it came from the data file and not an FPD 202A adjustment form. This report will also show you your budget line-by-line in the first column. Please note, that if your federal expenditures do not have a corresponding budget, then you should do a budget amendment through the Federal Programs Section to correct this. Your state funds are not required to have a corresponding budget.

Charter Schools Cash Balance Report: This is the primary report used to reconcile cash certifications which have posted for the state and federal funds. It is one of the monthly reports issued to you between the 20th & 25th of every month and it is in two (2) parts; year-to-date figures (R01), and monthly figures (R03). This report shows you your beginning of the year cash balance, the certifications recorded, the cash expenditures recorded, and the ending calculated cash balance. *Note: the "cash" expenditures include your current year expenditures plus an adjustment for the current and prior year installment accruals in order to reflect those expenditures for which cash was drawn down to cover.* It also then shows you the amount of dollars still available (Authority to Draw) to be requested for the PRC. The report is grouped by primary funding area (State, Voc Ed, Chapter 1, etc.), then PRC within that area. The miscellaneous grants are listed in PRC order as the last group.

These reports will be sent to you via the Internet. More information on obtaining your reports is in Section 3 of this package. Detailed instructions will be sent in July, 1997.

Should you not receive your reports or have any questions concerning the reports please contact Reporting and Auditing at 919/715-1400.

Should the monthly reports not correctly reflect your expenditures or cash data, you will need to send in an FPD 202A adjustment form to make any corrections to your data. Remember, DPI wants to accurately reflect your data, since this information is reported to various entities throughout the state. To assist you in reconciling your data we have given each charter school access to the MSA general ledger system inquiry screens. As part of this section of this package, we take you through a quick-guide of what this system can show you, which we hope will aid you in reconciling your reports as well as your bank statements. If you do find that you need to correct how your data is reflected at DPI, please follow the guidelines for completing the FPD 202A adjustment forms below.

Correcting your Expenditures:

All corrections to your data must be accompanied by the FPD 202A adjustment form (enclosed). The following are the various types of expenditures adjustments which take place via the FPD 202A form:

REF =	Current Year Refund
PYR =	Prior Year Refund
UTR =	Current Year Transfer/Adjustment
PYA =	Prior Year Adjustment

Instructions for completing the form are located on the back of the form. They are self-explanatory, however, here are some guidelines and requirements to help you make your adjustments.

FPD 202A Form Guidelines:

- DPI will not accept "faxed" copies of the FPD 202A form. We can only process originals.
- Please submit two (2) copies of the form at all times.
- Complete all columns on the FPD 202A form, according to the forms instructions. If the required information is not included, the form may have to be returned to the unit for clarification before the form can be processed.
- Make sure that the account numbers are valid accounts per the Uniform Chart of Accounts (under separate cover).

  Note: Should you have an account coding question, please contact the Reporting and Auditing Section.

- In order to apply the refunds and your cash to the correct fiscal year, please indicate both the correct code for the refund (REF = current year, PYR = prior year) as well as the fiscal year of the entry you are trying to correct on the form.

- Do not combine different fiscal year adjustments or refunds on the same FPD 202A form. To move expenditures from current year to prior year or vice-versa, the adjustments or refunds would require two (2) separate FPD 202A forms.

- Do not combine Transfers/Adjustments and Refunds on the same FPD 202A from. Each transaction type should have it's own FPD 202A form.

- Remember, the DPI will not be processing your liability or revenue transactions. We will only process your expenditures; therefore, these are to be the only codes transacted on the FPD 202A form.

- Do not send in an FPD 202A form for corrections which are being made to the unit's records only. (i.e., to bring the unit records in agreement with the state agency's records).

- Address all FPD 202A forms for adjustments and refunds to:

  NC Department of Public Instruction
  Reporting and Auditing Section
  NC Education Building
  301 N. Wilmington Street
  Raleigh, NC 27601-2855

Enclosed in this section are samples of some completed FPD 202A forms for various standard types of adjustments. Please use these as a guide. Should you have any questions in doing adjustments, how to complete the form correctly, etc., please do not hesitate to call us at (919) 715-1400. Any member of our staff should be able to assist you or route you to the proper person.

FPD 202A Form and Examples

The following attachments are examples of some typical FPD 202A adjustments, you may need to submit to correct your data:

Current Year Refunds (REF)
Prior Year Refunds (PYR)
Transfers (UTR)
Data File and Invalid Code corrections

Remember:

1. Always put in the correct transaction type for your entry

   REF = Current Year Refunds
   UTR = Transfers or Adjustments
   PYR = Prior Year Refunds
   PYA = Prior Year Adjustments

2. Refunds and other types of adjustments, as well as prior year and current year corrections cannot be combined on an FPD 202A form. Each transactions type must have its own form.

3. Always enter the fiscal year of the transaction and the voucher date for all adjustments

4. When in doubt, write an explanation of what the entry is trying to accomplish on the FPD 202A form, or attach a letter. This may save the form from being returned, or a phone call being made by us to your office. If will also help ensure that your adjustment is handled in a timely and accurate manner.

5. An FPD 202A form is required for all refunds. Think of it as a deposit slip. It tells us how to process the refunds and what it is for.

FPD202A
SUBMIT 2 COPIES

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
DIVISION OF SCHOOL BUSINESS
301 N WILMINGTON STREET
RALEIGH, NORTH CAROLINA 27601-2825
EXPENDITURE ADJUSTMENTS

Page _____ of _____

_____
CHARTER SCHOOL NAME AND NUMBER

A	B	C	D	E	F	G	H
PAYEE	BUDGET CODE(S) ADJUSTED	AMOUNT OF ADJUSTMENTS (GL AMOUNT)	REFUND CHECK NUMBER	REASON FOR ADJUSTMENT	TRANS. TYPE *	ORIGINAL VOUCHER NUMBER	ORIGINAL VOUCHER DATE

TOTAL _____

*TRANS. TYPE: REF REFUND FOR CURRENT FISCAL YEAR
UTR UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR
PYR PRIOR YEAR REFUND
PYA PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND)

_____ _____
FINANCE OFFICER DATE

IF FOR PRIOR FISCAL YEAR, INDICATE FISCAL YEAR AFFECTED _____.

FPD 202A INSTRUCTIONS

- IF COLUMNS ARE NOT COMPLETED PROPERLY, THE ADJUSTMENT WILL BE RETURNED AND NOT PROCESSED.
- Fill in school name and number.
- This form must be submitted in duplicate and submitted monthly for any applicable adjustments. If the adjustment is a refund, the refund voucher must be attached.
- A separate FPD 202A must be prepared for each transaction type:

  1. Current Year Refund (REF)
  2. Transfers/Adjustments (UTR)
  3. Prior Year Refunds (PYR)
  4. Prior Year Adjustments (PYA)

- Enter the following information:

  COLUMN

  A. Name of the payee, vendor, or agency to whom the voucher being adjusted was originally made payable. (For a refund, indicate original payee).

  B. Budget code of the original voucher if the adjustment is a transfer. If the adjustment is a transfer, indicate the new budget code below the original. For refunds, enter the budget code that is being reduced.

  C. Amount of the respective adjustment that is to be applied to the accounts. Credit entries should be indicated with parentheses ( ).

  D. Number of the refund check made payable to State Treasurer, if applicable.

  E. Reason for adjustment.

  F. Appropriate three letter transaction type that the adjustment represents (legend on bottom of form).

  G. Original number of the voucher.

  H. Original date of the voucher.

- Total column C.
- Enter Prior Fiscal Year if applicable.
- Sign, date, and submit monthly as applicable, to the Reporting and Auditing Section of the Division of School Business.

TRANSFER OF EXPENDITURES – CURRENT FISCAL YEAR (UTR)

FPD302A
SUBMIT 3 COPIES

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
DIVISION OF SCHOOL BUSINESS
301 N WILMINGTON STREET
RALEIGH, NORTH CAROLINA 27601-2825
EXPENDITURE ADJUSTMENTS

CHARTER SCHOOL NAME AND NUMBER

A	B	C	D	E	F	G	H
PAYEE	BUDGET CODE(S) ADJUSTED	AMOUNT OF ADJUSTMENTS (GL AMOUNT)	REFUND CHECK NUMBER	REASON FOR ADJUSTMENT	TRANS. TYPE *	ORIGINAL VOUCHER NUMBER	ORIGINAL VOUCHER DATE
Jane Doe	6210-36-312	(156.00)		Coded Incorrectly	UTR	12345	09/30/96
Jane Doe	5200-36-412	156.00			UTR	12345	09/30/96

TOTAL _____

*TRANS. TYPE:
REF REFUND FOR CURRENT FISCAL YEAR
UTR UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR
PYR PRIOR YEAR REFUND
PYA PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND)

_____ _____
FINANCE OFFICER DATE

IF FOR PRIOR FISCAL YEAR, INDICATE FISCAL YEAR AFFECTED _____.

Refund of Expenditures in Current Fiscal Year

[illegible]

[illegible]

[illegible]

[illegible]

Page [illegible] of [illegible]

[illegible]

A	B	C	D	E	F	G	H
Fund	Budget Code(s) Adjusted	Amount of Adjustments (+/- Amount)	Refund Check Number	Reason for Adjustment	Trans. Type *	[illegible]	[illegible]
Several People	[illegible]	[illegible]	[illegible]	Allowance Overdraft	RXF	[illegible]	[illegible]
Matching FX' s	[illegible]	[illegible]	[illegible]	" "	RXF	"	"
Matching Reference	[illegible]	[illegible]	[illegible]	" "	RXF	"	"

Total [illegible]

*Trans. Type: RXF [illegible]
[illegible]
[illegible]
[illegible]

[illegible]

[illegible]

[illegible]

Prior Year Transfer (Adjustment) of Expenditure

FPD202A
SUBMIT 2 COPIES

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
DIVISION OF SCHOOL BUSINESS
301 N WILMINGTON STREET
RALEIGH, NORTH CAROLINA 27601-2825
EXPENDITURE ADJUSTMENTS

CHARTER SCHOOL NAME AND NUMBER

A	B	C	D	E	F	G	H
PAYEE	BUDGET CODE(S) ADJUSTED	AMOUNT OF ADJUSTMENTS (GL AMOUNT)	REFUND CHECK NUMBER	REASON FOR ADJUSTMENT	TRANS. TYPE *	ORIGINAL VOUCHER NUMBER	ORIGINAL VOUCHER DATE
ACME Supplies	3-5200-50-412	(3604.78)		Coding Error	PYA	525574	9/30/96
" "	3-5200-60-412	3604.78		" "	PYA	"	"

TOTAL $ 0.00

*TRANS. TYPE: REF REFUND FOR CURRENT FISCAL YEAR
UTR UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR
PYR PRIOR YEAR REFUND
PYA PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND)

FINANCE OFFICER _____ DATE _____

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IF FOR PRIOR FISCAL YEAR, INDICATE FISCAL YEAR AFFECTED _____.

Refund of Prior Fiscal Year Expenditures

FPD202A
SUBMIT 2 COPIES

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION
DIVISION OF SCHOOL BUSINESS
301 N WILMINGTON STREET
RALEIGH, NORTH CAROLINA 27601-2825
EXPENDITURE ADJUSTMENTS

CHARTER SCHOOL NAME AND NUMBER

A	B	C	D	E	F	G	H
PAYEE	BUDGET CODE(S) ADJUSTED	AMOUNT OF ADJUSTMENTS (GL AMOUNT)	REFUND CHECK NUMBER	REASON FOR ADJUSTMENT	TRANS. TYPE *	ORIGINAL VOUCHER NUMBER	ORIGINAL VOUCHER DATE
State Treasurer	1-6210-36-312	(520.00)	00245	Overspent Allotment	PYR		
" "	1-5200-36-142	(9876.54)	00245	" "	PYR		
" "	1-5910-36-211	(365.36)	00245	" "	PYR		
" "	1-5200-36-411	(5100.00)	00245	" "	PYR		

TOTAL $ 15,861.90

*TRANS. TYPE: REF REFUND FOR CURRENT FISCAL YEAR
UTR UNIT INITIATED TRANSFER FOR CURRENT FISCAL YEAR
PYR PRIOR YEAR REFUND
PYA PRIOR YEAR ADJUSTMENT (OTHER THAN REFUND)

FINANCE OFFICER _____ DATE _____

151

IF FOR PRIOR FISCAL YEAR, INDICATE FISCAL YEAR AFFECTED _____.

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The MSA General Ledger System -- A Quick Guide

MSA is the general ledger accounting system used by DPI to process and record all of the unit's financial activity in funds 1, 3 & 4. When we refer to MSA or "the system", this is what we are referencing. MSA is the system that produces your monthly reports which are issued to you. It is the system which records and processes your cash transactions and refunds, as well as your adjusting entries. It is the ***FIRST PLACE*** we recommend you should go when you are doing any reconciliations for your reports or bank statements, if you are trying to reconcile your figures to ours. This is the first place Reporting & Auditing staff go when you call with a question about your reports, adjustments, or cash.

In order to help navigate you through MSA, and in an effort to show you what you can find in MSA that will help with your reconciliations, and possibly save you time and trouble, we will try to give you some hints, key things to look at on the screens, and a detailed guide to the MSA system which takes you through the menus and key strokes.

It is important to remember that the MSA system is separate from the Cash Management system. ***In MSA, you have inquiry access only***. The users cannot change or alter the data, and the users cannot look up anything other than general ledger activity. System security is set-up separately for the cash management system. We highly recommend that all of your units' staff should have access to the MSA system if they are involved in doing any reconciliation work, any cash management work from requesting funds to reconciling the bank statements, or if they are involved in preparing and posting the FPD 202As. Of course, this is a local decision. If you do not know your Unit's ID (always 9 plus your unit #) or password, please ask your finance officer or give Kathy Horky at DPI a call at 919/715-1436. If you do not have a CICS ID (i.e. RACF ID) or Password (what you type in before you type in MSAS), please call the Help desk at 919/715-2078 and ask for Gradford Barbour or Jim Eddins. Please see the system access package included elsewhere in the package you received from DPI on how to access our operating systems.

Note: If you need assistance signing on or getting around MSA, please telephone us at 715-1400, anyone on our staff should be able to assist you.

What am I supposed to look at?

There are two screens which you have access to and will use:

Posted Entry Query Screen: Next Function: 220

and

Period Ending Balance Screen: Next Function: 016

The "Next Function" references refer to the numbers you enter in the next function field in MSA. These numbers will take you directly to those screens without having to go through the menus.

You will primarily use the Posted Entry Query Screen, as this is the screen which lists the transactions that have posted to the system. Your entries are posted at a summary level, meaning they contain the account number, dollar amount, and effective date. They do not contain the name of the vendor, check numbers, social security numbers, etc. However, you can tell a lot from this summary level information.

What can this MSA information tell me?

1. State and federal cash certifications, including the monthly zero-out figures.
2. State and federal refunds, when they were keyed to cash (calendar date) and when they were keyed to expenditures (processing period).
3. Your monthly data file expenditures (60-byte file). Shown as a unique source code of a letter and number.
4. Your FPD 202A adjustments, when they were keyed and for what processing period.
5. Entries and account balances for your expenditure accounts.
6. Allotments, allotment adjustments and for what processing period they posted.
7. If you have any federal cash available to request, or budget left to spend.

Before we show you how to see this information, the next page contains a "cheat sheet" for your use. We will discuss the items on this sheet in more detail as we go through some sample screens and answer the above questions. Also, Charter School information is under Company # 6000, please disregard references to company's 1000 and 3000 as these are used by the LEAs. The same techniques can be employed for company 6000's data, which follows that of company 3000 for the LEAs.

MSA HINTS for ANALYSIS

SOURCE CODES: 1st 2-4 digits

SA or FA = 202A adjustment entry or refund

BA, BI, BR = Allotment (BA) or Budget Entry

+ ltr combo = Unit data file expenditures

FF = Federal Certification

SC01 = State Payroll Certification
SC02 = State General Expense Certification
SC03 = State Zero-out entry
SC04 = School Technology Certification
SC05 = Emergency request or adjustment to cash

TRANSACTION TYPES

REF = Current Year Refund (Cash side)
RFD = Refund (expenditure reduction side)
UTR = Unit Initiated Transfer
STR = DPI correction for keying error
AJE = DPI adjustment per conversation with Unit
PYA = Prior year adjustment
PYR = Prior year refund (cash side)

KEYS TO SELECTING DATA

1. Choose short entry option
2. Account numbers = 8 digits
3. Center = Unit # plus PRC # (note: cash = 00 PRC)
4. Always select date range to limit inquiry scope

KEY ACCOUNTS

11010000 = Cash Account (PRC 00)
22430000 = Cash Advance account by PRC
43100000 = Refund Clearing account (by PRC)
5xxxxxxx = Expenditure account by PRC where the xxxxxxx is the account code (ex. 55100121)
11210000 = Funds available to Request by PRC
11220000 = Budget Balance by PRC
63000000 = Cash Certifications (PRC 00)

COMPANY NUMBERS

Charter Schools = # 6000

Let's look at the Cash Account first, using the "220 screen", Posted Entry Query:

```
MSA GL                          POSTED ENTRY QUERY                          220

NEXT FUNCTION: 1_______     ACTION: ____

**************************************** ****************************************

PLEASE ENTER Y AFTER DISPLAY TYPE   SHORT ENTRY: Y    FULL ENTRY: _

PLEASE ENTER COMPANY: 1000


PLEASE ENTER AT LEAST ONE OF THE FOLLOWING
     ACCOUNT:     11010000__________
     UNIT:        95000_____
     SOURCE CODE: __________


THE FOLLOWING ARE OPTIONAL                FROM              THROUGH
     SPECIFIC DATE:                       000101__          123196__
     POSTING DATE:                        ________          ________
     ENTRY AMOUNT:                   ____________.__   ____________.__

NOTE: TO SELECT A SPECIFIC DATE OR AMOUNT COMPLETE THE 'FROM' FIELD ONLY
```

You can see the fields typically entered when looking up an account. Please note the following:

- Select "**short entry**" since this will give you the most entries on the screen, you can always select the long description from the short description screen.
- **All account numbers are eight (8) digits long.**
- **The Unit is your Unit number plus the PRC.** (Note: we are looking at the cash account in this example so the PRC is 00.)
- It is always a good idea to **put in a date range** for the data. The MSA system will typically have two (2) years of data residing on it at any given time (minimum), so if a range is not specified you will have to page through unnecessary data to get to the period you are interested in.

Here is the screen you receive. Let's see what it tells us.

```
WSA GL                          POSTED ENTRY QUERY                          v33

NEXT FUNCTION: ________    ACTION: ____

************************************ ************************************
PAGE F/B: __                                                  PAGE NO:  1
COMPANY: 1000
DISPLAY      ACCOUNT        CNTR   EFF       SOURCE        TRANSACTION
FULL                               DATE      CODE            AMOUNT
a            11010000       05000 09/04/96 SCE1000003        54,000.00
b            11010000       05000 09/04/96 SCE2000001        10,000.00
c            11010000       05000 09/05/96 SAE3000001         3,719.04
             11010000       05000 09/12/96 SCE1000003       900,000.00
             11010000       05000 09/18/96 SCE1000001       153,870.00
             11010000       05000 09/18/96 SCE2000001        10,576.00
d            11010000       05000 09/18/96 SCE4000001           839.00
             11010000       05000 09/19/96 SCE3000021             0.03
e            11010000       05000 09/19/96 SCE3000023             0.30  CR
             11010000       05000 09/30/96 SCE1000005       152,102.00
             11010000       05000 09/30/96 SCE2000003         5,291.00
f            11010000       05000 09/30/96 SCE1000161     1,200,763.91  CR

ACCOUNT TOTALS DR:       1,200,483.07  CR:       1,200,764.21
```

The cash account 11010000 has the most information, if you are doing the bank reconciliations or managing the cash, since it shows all cash related activity:

a. This is a certification of funds for Payroll (SCE1 source code), which posted on the 4th. Since the state certification batches typically post 2 days prior to the funds requirement date (FRD), I can guess that these funds were for an FRD of the 6th.

b. This is a certification of funds for General Expense (SCE2 source code), also posted on the 4th for an FRD of the 6th.

c. This item appears to be a refund, since it has SA as the source code meaning that a 202 form was involved, and since it is hitting the cash account, we would assume it is a refund. If I wanted to confirm this, I would enter a "D" for detail where the "S" is currently showing, then hit enter. This is what I see:

```
WSA GL                          POSTED ENTRY QUERY                          Z24

NEXT FUNCTION: ________     ACTION:

****************************************** ******************************************
PAGE OPT:                                                    PAGE NO:    1
COMPANY: 1000
  B/C: 11 ACCT:          11010000 CNTR:        00000 OBJ:          3,719.50 TC: P1
  DESC 1:                                    2: REF                   3:
  SOURCE: SA63000001 EFF DATE: 09/05/95 ENTRY DATE: 09/05/95 PROJ:
  STA:              0.00 CUR:      FUN:              0.00 ENCB:      0.00000000
```

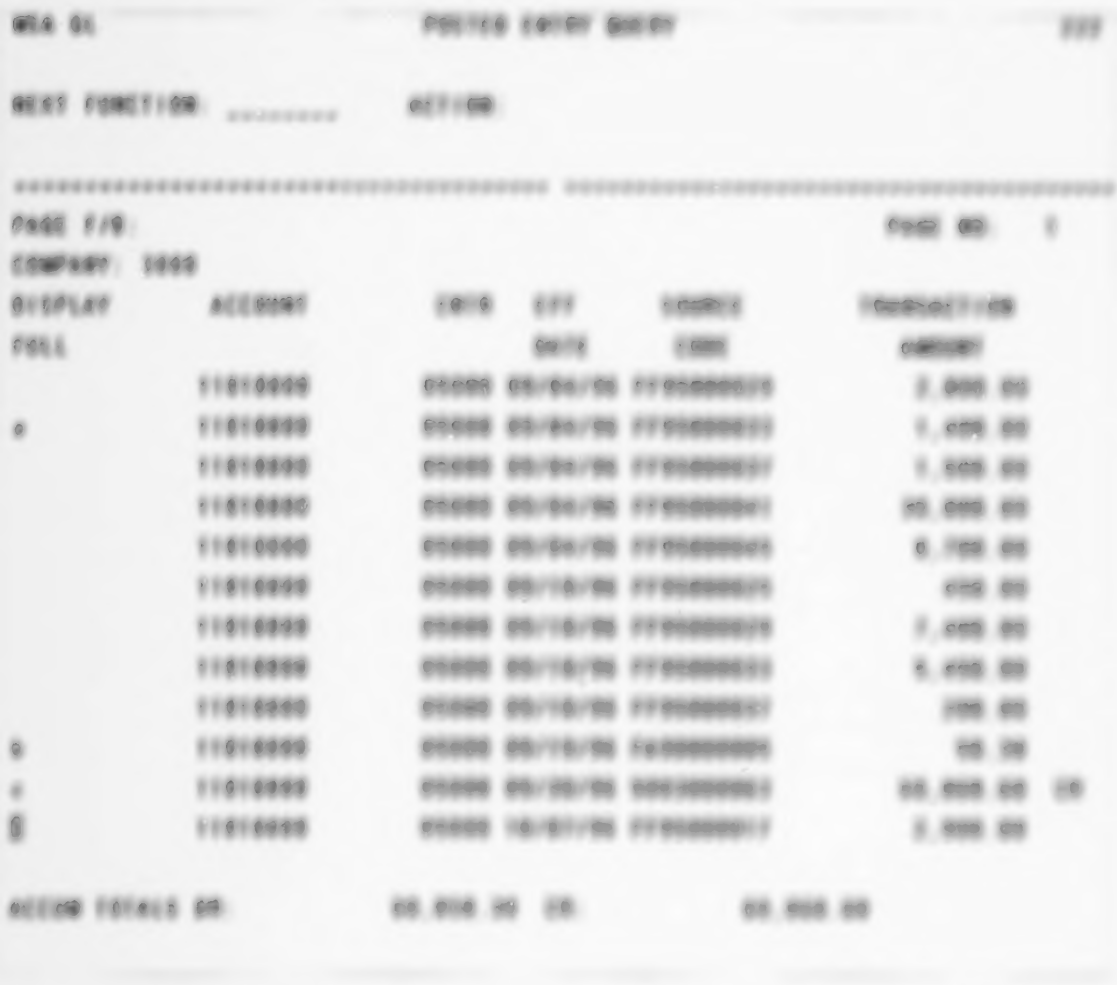
Note: that there is an "REF" in the description 2 line. This indicates that the entry is indeed a refund, and you can see that it was keyed on the 5th. Also, this would mean that the expenditure side of the transaction was posted to the August reporting period, since the 5th is before the 10th of the month, and DPI is one month behind the current month in processing.

d. The fourth item shown, on the prior screen, is a School Technology Certification (SCTC source code), which was entered on the 18th. This would mean it was for FRED of the 20th. (This is for the LEAs only)

e. This item is the monthly zero-out for August (SC03 source code) and we are always working on the month prior to the current month. You can see that this Unit has excellent cash management techniques, as the figure for the zero-out is less than $1.

f. The last item shown is the entry to post the data file expenditures (50 source code, which is Ashe County's unique code). The data file expenditures will always post with an effective date equal to the month ending date with the exception of June, which will post with a 06/29/XX effective date, and 11th and 12th installments which have an effective date of 06/30/XX. This is also true of all other expenditure entries. Also, notice that your expenditure entry will reduce your cash balance, hence it is a CR (credit) transaction.

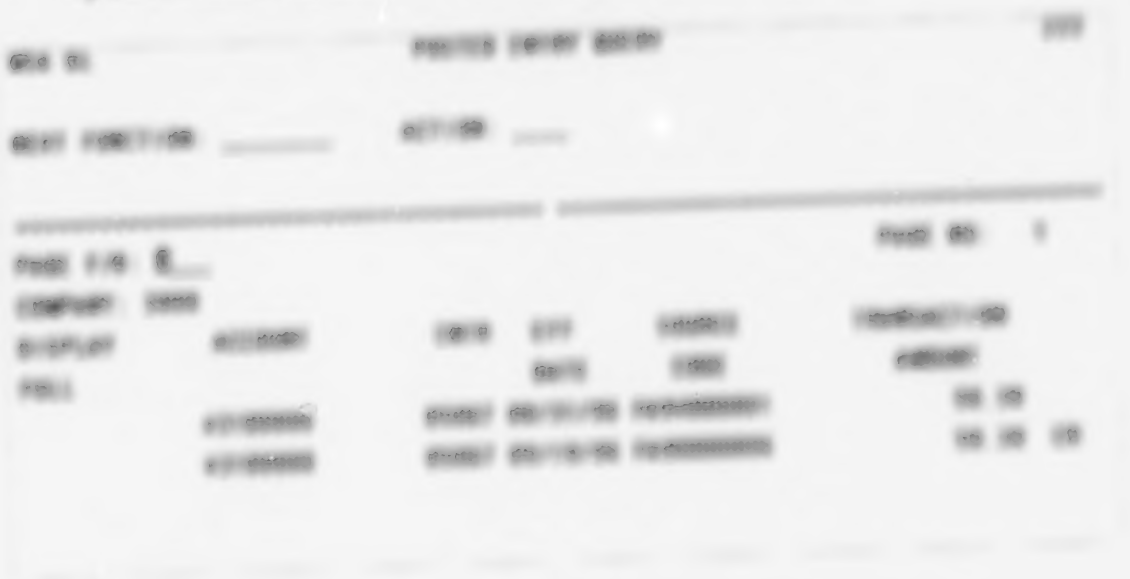
Now let's look at the screen when we look up the federal cash:



```
WSA 01                          POSTED ENTRY QUERY                          222

NEXT FUNCTION: ________     ACTION:

************************************** ************************************
PAGE F/B:                                                        PAGE NO:   1
COMPANY: 1000
DISPLAY       ACCOUNT        CR/D   EFF          SOURCE          TRANSACTION
FULL                         CNTR   DATE         CODE            AMOUNT
              11010000       00000  05/04/05  FF05000025          2,000.00
 o            11010000       00000  05/04/05  FF05000033          1,000.00
              11010000       00000  05/04/05  FF05000037          1,500.00
              11010000       00000  05/04/05  FF05000041         50,000.00
              11010000       00000  05/04/05  FF05000045          8,700.00
              11010000       00000  05/10/05  FF05000025            400.00
              11010000       00000  05/10/05  FF05000029          7,000.00
              11010000       00000  05/10/05  FF05000033          5,000.00
              11010000       00000  05/10/05  FF05000037            200.00
 o            11010000       00000  05/10/05  FA00000005             50.00
 x            11010000       00000  05/30/05  GR03000003         50,000.00  CR
 S            11010000       00000  10/01/05  FF05000017          2,000.00

ACCOUNT TOTALS DR:              85,850.00  CR:              85,850.00
```

x This is a certification for federal funds (FF source code) done on the 4th. Since federal funds are typically posted six (6) days prior to the funds requirement date (FRD), we can assume that this certification is for an FRD of the 10th. Please note here that you cannot tell from this account what FRC these funds are for. You would either have to match these figures with what you know you requested, or look up each individual FRC via the cash advance account (11XX000) which is by FRC. If you were a prior screen of what you requested for the 10th, you should be able to match the dollars to that request. If you do not receive the dollars you requested, in full or at all, there may be a problem with your Authority to Draw balance (11)(XXX) account). At this point, if you think there is a problem we would go to the Period Ending Balance screen and look up this account for the FRC request in question. We will look at this further in this section.

b. This item appears to be a refund (if it were code, hitting cash account). It was keyed on the 24th, which is right after the cut-off time for keying JEDs. To verify what period this refund was posted to for the expenditure reduction side of the transaction, you would need to look up the refund clearing account (XX100000) to verify as shown below:



Note: the refund clearing account (XX100000) for federal is PBC specific. Since you only have access to your data through region, you would not need to put in a specific reason, but just leave that option blank. Also, when checking to see what period an item posted to, use a wider date range than the current month (typically we use the month prior & the month forward).

As you can see by the date, this refund was keyed on the 24th, but luckily managed to get posted to the August reporting period.

c. The third item on the cash screen is the Expenditure Auto Elo expenditures posting (unique source code and credit transaction).

Another account to look at via federal is your cash advance account (31XX5005). This account is PSC specific, and if you are looking at the transactions for a particular PSC, this is the most helpful account.

The screen above shows us the certifications for the month of September (the 1st 2 items with the FP as the source codes). These certifications were for the PSCs of the 1705 and the 1906 respectively, keeping the 4 digit federal cash rule in mind. Please remember that this account (since it begins with a 2 = liability account) is the opposite sign of the cash account, so credits (CR) mean increase of cash and debits (DR) a decrease. The last item represents the September expenditures for this PSC (unique source code).

Now let's look at some negative accounts.

[redacted]

Below is what we receive:

```
MSA GL                          POSTED ENTRY QUERY                          222

NEXT FUNCTION: ________     ACTION:
REDISPLAYED SCREEN
---------------------------------- ----------------------------------------
PAGE F/B:                                                    PAGE NO:   1
COMPANY: 1000
DISPLAY      ACCOUNT        CNTR   EFF       SOURCE        TRANSACTION
FULL                               DATE      CODE            AMOUNT
             55200121       32069 07/31/96 3C01000113        262,672.67
             55200121       32069 08/31/96 3C01000132          1,995.93
a            55200121       32069 09/30/96 3C01000167         67,971.52
             55200121       32069 09/30/96 SA31000032            643.50  CR
b            55200121       32069 09/30/96 SA31000039          1,291.03  CR
c            55200121       32069 10/31/96 SA34000002            720.00
             55200121       32069 10/31/96 3C01000170         69,663.15
             55200121       32069 11/30/96 3C01000176         73,953.51
             55200121       32069 12/31/96 3C01000188         71,209.85
d            55200142       32069 07/31/96 3C01000114         24,706.81
             55200146       32069 10/31/96 3C01000171             71.10
             55200146       32069 12/31/96 3C01000189            240.85

ACCUM TOTALS DR:          603,253.39  CR:          1,934.53
```

a. This line shows us the data file expenditures (unique source code) which posted in September for account 5200-69-121.
b. This line is an FPD 202A entry (either a refund or transfer) which posted for the account in September (SA source code).
c. This line is also an FPD 202A entry which posted for the account in October.
d. This line represents the data file expenditures which posted in July for account 5200-69-142.

Now let's see what type of PPD 202s entries are on lines c & d. To do this we would put a "D" for detail on each of those lines, then press enter. Below is the screen we see:

```
WSA GL                          POSTED ENTRY QUERY                          224

NEXT FUNCTION: ________     ACTION:
NO MORE DETAILS SELECTED
.......................................... ..........................................
PAGE OPT:                                                    PAGE NO:   1
COMPANY: 1000
  D/C: 01 ACCT:          55200121 CNTR:        32060 AMT:          1,201.03 TC: P1
  DESC 1:                                   2: RFD                  3:
  SOURCE: SA31000039 EFF DATE: 09/30/96 ENTRY DATE: 10/10/96 PROJ:
  STA:              0.00  CUR:     FOR:                0.00 EXCH:      0.00000000

  D/C: 11 ACCT:          55200121 CNTR:        32060 AMT:            720.00 TC: P1
  DESC 1:                                   2: UTR                  3:
  SOURCE: SA34000002 EFF DATE: 10/31/96 ENTRY DATE: 11/04/96 PROJ:
  STA:              0.00  CUR:     FOR:                0.00 EXCH:      0.00000000
```

You can see that both entries printed on the screen. The detail or "long description" screen can fit four (4) detailed entries per page. Now what does this screen tell us about our entries.

Entry c: Is a refund entry (RFD in description 2 field) and it was keyed on October 10th (ENTRY date) for the September processing period (EFF Date). The entry date tells us when we can expect to see the cash side of the refund hit our cash accounts and when the check was deposited with the State Treasurers office.

Entry d: Is a transfer entry (UTR in description 2 field) and it was keyed on November 4th (Entry date) for the October processing period (EFF date). This was also the 2nd line keyed in the batch (Source code, last digits equal line number keyed). This often helps with the placement of the entry on the 202A; however, remember that our batches are often made up of several 202As for several different Units.

Now let's quickly view an example of what your allotments may look like. This is especially important at the beginning of the year since cash is not available until the allotment is posted, no matter what effective date it may carry.

First, the account to look at to best get a picture of your federal allotments is the Authority to Draw account (11210000). This account is PRC specific so you would enter both the account number and center number for this selection. Also, don't forget to specify a date range or you will have to page through a lot of data to get to the period you desire. Below is a sample of what you will see:

```
WSA GL                        POSTED ENTRY QUERY                          222

NEXT FUNCTION: ________    ACTION: ____
PRESS (ENTER) FOR NEXT PAGE
********************************** ***************************************
PAGE F/O: ____                                              PAGE NO:   1
COMPANY: 3000
DISPLAY      ACCOUNT        CNTR   EFF      SOURCE        TRANSACTION
FULL                               DATE     CODE            AMOUNT
e          11210000        32017 07/01/96 D103000005       342,190.00  CR
b          11210000        32017 07/01/96 CL02000050             0.00
c          11210000        32017 07/11/96 FF95000147         5,000.00
           11210000        32017 07/24/96 FF95000279           950.00
           11210000        32017 08/14/96 FF95000111        12,000.00
           11210000        32017 08/21/96 FF95000167        16,000.00
           11210000        32017 08/26/96 FF95000419         7,500.00
           11210000        32017 09/16/96 FF95000171        60,000.00
           11210000        32017 09/18/96 FF95000275         3,587.00
d          11210000        32017 09/30/96 DA03000229             0.00
d          11210000        32017 09/30/96 DA03000233             0.00  CR
B          11210000        32017 10/17/96 FF03000003             0.20

ACCOW TOTALS DR:        104,004.00  CR:        342,190.00
```

a. This is of course your initial allotment for PBC 17, we can tell this by the date of the transactions (July 1st) as well as the source code of BI (Budget - Initial). Also, it is a credit balance transactions. This account views credits as an increase to the balance and debits as decreases.

Of course, as we stated earlier, we need to review more detail for this line item to verify the actual date the entry took place.

```
MSA GL                          POSTED ENTRY QUERY                          ZZ4

NEXT FUNCTION: ________   ACTION:
NO MORE DETAILS SELECTED
************************************** ************************************
PAGE DN:                                                    PAGE NO:    1
COMPANY: 3000
  D/C: CR ACCT:          11210000 CRIS:        32017 CAT:        342,150.00 TC: PT
  DESC 1:                                  2:                        3:
  SOURCE: BI03000009 EFF DATE: 07/01/06 ENTRY DATE: 08/13/06 PROJ:
  STA:              0.00  CUR:  000 FUR:              0.00 EXCH:      0.00000000
```

You can see the initial allotment was posted on August 13th. This means that any funds requested prior to this date would not be available since there was no balance in this account, prior to the initial allotment. Remember, cash is a current day transaction and you would have to request your funds again, after the allotment is established.

b. This amount is a closing transaction (CL source code) which is a zero-out of the June 30th balance in PBC 17 since this grant does not "roll-over" its fund balances.

c. This entry as well as most of the others, is a certification of cash requested for this PBC (FF source code & debit transaction). This account (Authority to Draw) is decreased as you request cash.

d. These entries are allotment adjustment entries (BA source code) which zero themselves out, as they were done in error. Usually a BA entry would signify some type of allotment adjustment (debit = decrease, credit = increase).

Another method of checking the availability of federal funds is to check the balance in this account (11210000). You do this by looking at the Period Ending Balance Screen. This is an especially easy way to check for federal funds availability at the beginning of the year, before you request cash.

Let's look at this screen. It is Next Function # 016, to get to this option.

```
GL4 GL        PERIOD END/BG BALANCES AND ACTIVITY FOR YEAR 1997          10
        10/00   INVALID KEY - RECORD NOT FOUND
NEXT FUNCTION: 16            ACTION: ____

================================== ==================================

   COMPANY: 3000
   ACCOUNT: 11210000
   FUND:          3301/S_____

                        - END/BG BALANCE -      - PERIOD ACTIVITY -
   PERIOD  1:
```

Fill out this screen by first entering the fiscal year you are looking for in the screen title. Next, enter the company, account number, and center. Note: This screen requires all fields to be selected. When you hit enter you get the screen shown on the following page.

Here is what you will see:

The balance in the account should be a credit which means you have money left to expend. In this case there is $126,435.86 left to be expended for FDC 17. If this were the beginning of the year, you would not see a credit balance in the Period 1 area, until after the August 15th entry posted. Until you have a balance, the system won't give you any funds.

Another account which is good to see the balance in, is your Authority to Spend or Budget Balance account for federal (1122000). You would request the information the same as above, but use account number 1122000 instead. The next page shows you what you get.

Fiscal Year 1997 Period Balances and Activity

Next Function: 10 Activity: _____

Company: 3000 Fiscal Year
Account: 11110000 Authority to Spend
Cntr: 33017 Common Public Site

	Period Balance	Period Activity
Period 01	333,188.17	333,187.17
Period 02	294,450.31	37,737.86
Period 03	273,764.49	18,685.82
Period 04	218,113.63	55,650.86
Period 05	189,383.25	21,730.38
Period 06	181,282.81	7,871.34
Period 07	181,282.81	0.00
Period 08	0.00	0.00
Period 09	0.00	0.00
Period 10	0.00	0.00
Period 11	0.00	0.00
Period 12	0.00	0.00
Period 13	0.00	0.00

You can see that there is a budget balance of $181,282.81 left to spend in this account. Since there is a discrepancy between the budget balance and authority to draw balance ($139,435.66), this tells us to say that not all the expenditures, for which cash has been drawn, have been reported to DFI at this time. Expenditures should be brought up-to-date before further cash is requested.

Also, this account maintains a debit balance. This account is reduced when expenditures are recorded. You can also check your allotment balance in this account since it contains the offset entry to the 11210000 account.

Reminder: All screens and examples in this section are reflecting company 3000 or 3400. As a charter school, you will utilize company 6000.

MSA SYSTEM ENQUIRY GUIDE

Detailed information on MSA general ledger system enquiry to be distributed to DPI Training classes. Dates to be determined.

Section C. Annual Audit Requirements

Charter Schools are required to have annual independent audits performed, to comply with state and federal law. The type of audit to be performed is being developed and will be sent to you when completed.

Section D. Other Financial Policy Related Information

This section contains a variety of issues or concerns based on questions we commonly receive from the field. Hopefully these responses will help clear up many of those remaining questions. If not, please feel free to call us for assistance.

Accruals & Installments

As part of the year-end closing, we gather your estimates for what the 11th and 12th installment payroll will be for the months of July and August. These are your accruals for your installments. Since these checks won't be written until the next fiscal year, we must record their expenditures in the proper fiscal year, so that your allotment balances are accurate.

What does all this mean?

1. We record your accrual for your funds with the State Budget Office. This is so they will allocate to CPP enough state funds to cover these payments in July & August.

   Note: If enough funds are not requested from State Budget, then a shortage will be caused for CPP to handle in the next year.

2. Since the cut-off date for your year-end data is past, we cannot change your accrual figures as we have already reported these figures to State Budget and have received the appropriate funding accordingly. Therefore, your accurate reporting of accruals is imperative!

What do we do when the actual checks are written?

1. Your 11th and 12th installment expenditures come in as when you write your checks usually in July and August. They now be flagged appropriately in your software system so that they generate the appropriate installment flags for the 27-1 & 46-style records.

2. For the charter school state and federal funds, we record your installment accruals as June 30th. This is so the year-end balances for the charter school state and federal funds are as accurate as possible when reported to the State Budget Office and the federal government and to allow for federal grant extension to the next fiscal year. Then in the next year, when you write the actual checks, we reverse out our accrual entry (estimate) in fiscal date as August 31st, as a customary practice with accruals and close out as we are recording your actual expenditures. Any difference between your accrual and your actual checks will be reflected as part of the next year's activity. Meaning:

   - If your actual payments are less than your accrual, you will have the benefit of additional funds in the next year since the reversal (credit to expenditures)

will be more than the actual debt. This means that although you may [illegible] payments for your interest and principal amounts, you will be under-funding them for your entire life accrual amounts.

If your total payments are more than your accrual, you will have to absorb this increase out of the rest your charter, just as you had the benefit of the underfunding of expense the prior year. You will have to pay the additional expenditure with this year's funds.

Escheat Checks

When escheating checks under the State Treasurer's Office guidelines, the procedure for canceling these outstanding state and federal vouchers are as follows:

1. Complete the forms "Affidavit of Unclaimed Property" and "Affidavit of Unclaimed Property Telephone and Electronic" according to the instructions on the forms provided by the State Treasurer's Office. Also the policy stated for samples of these forms.

2. Prepare a manual general expense check made payable to the State Treasurer for the total amount of outstanding checks. Use the next consecutive voucher or your distributed general expense series and use the current date for the warrant check.

3. The last portion of the voucher should indicate "Cancellation of Outstanding Checks Dated Prior to _____."

4. The voucher should be coded [illegible] as per to be entered into your system, as the checks being exchanged have already been charged to which expense code.

5. Contact the State Treasury's Office at [illegible] for any concerns or guidelines on writing checks to be escheated, other than the instructions listed above.

Note: Any payments on the outstanding checks go to charge or expenditure of the State Treasurer's Office. If an outstanding check has not been contacted after more the funds, the Unit may reapprove the State Treasurer's Office for [illegible] of the funds.

[Illegible]

[Illegible]

[Illegible] are considered as independent contractors when they should have been treated as employees for purposes of Social Security, FICA, and Federal Income Tax Withholding (FITW). The IR-1 Lessons Learn System team have been used by the IRS for many years in processes whereby a firm or an employee misclassifying worker code a worker. Difference between 1. ABC does it lessons Learn System team have captured audit these control standards that are most significant in making a determination of employee status under common law behavioral control, financial control, and type of relationship.

[Illegible]

Treasury Regulations [illegible] identifies the factors to be considered in making a determination of employment status. The regulations state:

"Generally, an employer-employee relationship exists when the person for whom services are performed has the right to control and direct the individual who performs the services, not only as to the result to be accomplished by the work but also as to the details and means by which that result is accomplished. That is, an employee is subject to the will and control of the employer not only as to what shall be done but how it shall be done. In this connection, it is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he has the right to do so. The right to discharge is also an important factor indicating that the person possessing that right is an employee. Other factors characteristic of an employee, but not necessarily in every case, are the furnishing of tools and the furnishing of a place to work to the individual who performs the services. In general, if an individual is subject to the control or direction of another person or persons as to the result to be accomplished by the work and not as to the means and the methods for accomplishing the result, he is an independent contractor. An individual performing services as an independent contractor is one who, as to such services, is not subject to the control or direction of his employer except as to the result of his work. Individuals such as physicians, lawyers, dentists, contractors, subcontractors, public stenographers, and auctioneers, engaged in the pursuit of an independent trade, or business or profession in which they offer their services to the public are independent contractors and not employees."

The three control standards used by the IRS to indicate whether an individual is an employee or an independent contractor are:

1. **Behavioral control** – Facts that show whether there is a right to direct or control how the worker performs the specific task for which he or she is hired include the type and degree of:

    a. Instructions the business gives the worker – An employee is generally subject to the business's instructions about when, where, and how to work. Even if no instructions are given, sufficient behavioral control may exist if the employer has the right to control how the work results are produced.

- Training: the business gives the worker. Any employee may be trained to perform services by a particular resource. Independent contractors ordinarily can train one another.

3. **Financial control.** Facts that show whether there is a right to direct or control how the business aspects of the worker's job/work are considered include:

   - The extent to which the worker has unreimbursed business expenses. Independent contractors are more likely to have unreimbursed expenses than employees. Fixed ongoing costs that are incurred regardless of whether work is currently being performed are especially important. However, employees may also have unreimbursed expenses in connection with the services they perform for their business.
   - The extent of the worker's investment. An independent contractor often has a significant investment in the facilities he or she uses in performing services for someone else. However, a significant investment is not required.
   - The extent to which the worker makes services available to the public.
   - How the business pays the worker. An employee is generally paid by the hour, week or month. An independent contractor is usually paid by the job. However, it is common to some professions, such as law, to pay independent contractors hourly.
   - The extent to which the worker can realize a profit or incur a loss. An independent contractor can make a profit or loss.

4. **Type of relationship.** Facts that show how the parties perceive their relationship include:

   - Written contracts describing the relationship the parties intended to create.
   - Provision of business provides the worker (will employers give benefits, such as insurance, a pension plan, vacation pay, or sick pay?).
   - The permanency of the relationship. If you engage a worker with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that you intend to create an employer-employee relationship.
   - The extent to which the services performed by the worker are integrated into regular business services. If a worker provides services that are a key aspect of your regular business activity, it is more likely that you will have the right to direct and control his or her activities. This would indicate an employer-employee relationship.

Under both the IRS 20 common law factors and the new control standards, it is the details of how you want work done and otherwise directing the worker in an employee and employer-type way should be avoided.

[redacted]

Statistical Research and Data Section is responsible for

compiling data on students, staff and finances of the school systems,
- conducting research on issues of current interest related to the school systems,
- making annual student projections used in budgeting and planning,
- coordinating the data collection activities of the Federal Agencies,
- disseminating quantitative information about the school systems through publications and electronic means.

The data collection activities are generally done through electronic data transmissions from the Local Education Agencies (LEAs) when their systems can generate the data needed. In situations where the systems do not permit electronic transmission, paper forms are used. The following are the surveys charter schools are expected to respond, their purposes, and their dates.

On students

1. *Principal's Monthly Report*

   - Content: Student accounting data on Enrollments, Transfers, membership, etc.
   - Due Date: At the end of the each school month.
   - Frequency: Once a month for each of the 9 school months.
   - Purpose: To generate an accurate count of the students in the school systems. Enrollments, Average Daily Membership (ADM), average daily attendance (ADA) are based on the data contained in this report. Membership-Last-Day, promotions, and non-promotions are obtained from the ninth month report.
   - Data Use: The main use of this data is for planning and budgeting. The financial resources provided from federal and state resources are based on one form or another of the student counts. The data is also essential to evaluation, measurement of compliance with the federal programs, testing, school construction planning, etc.
   - Collection Method: The principal method of data submission to the state is through electronic transmission with the SIMS software.

2. *Pupils In Membership By Race and Sex Report (SS-190)*

- *Content:* The race and sex composition of the students in first month membership.
- *Due Date:* End of October.
- *Frequency:* Annual.
- *Purpose:* To provide race and sex data to the state, federal, and local agencies and organizations.
- *Collection Method:* The data is collected for each grade of every school on the SS-190 form. The data can also be submitted electronically if the system has the capability to do so.

3. *High School Graduate Survey*

- *Content:* The numbers of graduates, their demographics, and their intentions for post high school education and work.
- *Due Date:* End of June.
- *Frequency:* Annual.
- *Purpose:* To collect the numbers of high school graduates, certificate recipients, and their names for the State Archives. The university/s and other organizations use this data for capacity planning and recruiting. The information also forms a part of the accountability profile of each school.
- *Collection Method:* The data is collected from each high school on the SS-1010 form. The data can also be submitted electronically if the system is capable to do so.

4. *Non-Promotion Revision Report*

- *Content:* Attendance to the Summer School Programs and the resulting changes in the non-promotions.
- *Due Date:* End of September.
- *Frequency:* Annual.
- *Purpose:* To revise the year-end non-promotion statistics to reflect the result of summer school attendance.
- *Collection Method:* The data is collected for each grade of every school on the SS-123 form.

On staff:

1. *Professional Personnel Activity Report (PPAR)/Student Activity Report (SAR)*

- *Content:* The classroom activities the students participate in and the instructional personnel involved in the activities, by class and by school.
- *Due Date:* End of second school month.
- *Frequency:* Annual.
- *Purpose:* To collect data on the class sizes - required by law, to document who teaches what, what subjects each school teaches and at what academic level, to establish how many students, by race and gender, are enrolled in each subject.
- *Data Use:* The primary use of this data is in monitoring the class size as prescribed in the law. The information is widely used by the researchers and the State agency personnel in identifying their target personnel in the schools to provide them with the necessary services and materials. School systems that plan to introduce a new subject use the data to identify schools in other systems that are already teaching the subject.
- *Collection Method:* The SIMS software system is capable to generate all the data required for schools with standard schedules. Such data are electronically transmitted to the State agency. In cases where the software system cannot

generate the data, paper FF1A forms are used.

3. *Public School Full Time Personnel Report (SS-09)*

- *Content:* Race /Gender composition and funding source of full-time personnel of the local school systems.
- *Due Date:* End of October
- *Frequency:* Annual
- *Purpose:* To provide information to various public and private organizations. The data is at the L.E.A. level. The assignment classifications match the federal surveys such as those of the Equal Employment Opportunity Office of the US Dept. of Education. This is the only source of information on the professional and non-professional staff employed at the L.E.As.

On Reserve

1. *Local Salary Supplement Report (SS-39B)*

- *Content:* The salary supplements paid by the local school systems over and above the state pay schedule.
- *Due Date:* End of October
- *Frequency:* Annual
- *Purpose:* To collect data on the salary supplements paid to various staff categories with local funds over and above the state pay schedule. The data is collected at the school system level. Local supplements are the only real differences in pay scales of personnel in different L.E.As.
- *Collection Method:* The data are collected on one page paper forms.

3. *Annual Financial Report*

- *Content:* All financial transactions from local or other governmental sources are reported to the state through the Public School Fund or Federal funds that flow through the State agency.
- *Due Date:* End of August.
- *Frequency:* Annual.
- *Purpose:* School systems receive their funds from various sources. Three major sources are the state, federal, and local governments. Most of the state and federal funds go to the LEAs through the Public School Fund or the Federal Fund. These funds are reported to the State agency and are audited. The local funds, and funds school systems receive through other governmental agencies are not reported to the State agency. AFR system captures the information about these other funds, combines them with the state audited funds so that a complete picture of expenditures and their sources can be formed.
- *Data Use:* The primary users of this data are LEA chief executive officers in their planning and budgeting, the legislature, and the county commissioners. Other agencies make frequent use of the data for measuring, comparing, and assessing per pupil resources committed to education and to specific educational programs. The federal government uses the data to allocate federal funds to the states.
- *Collection Method:* The data are electronically transmitted to the state agency and edited by the LEAs through the CSCS system.

Blank copies of each paper form is included in the Appendix.

Each school or school system has an identifying number assigned to them, to keep their records separate from others. These numbers are assigned and managed by the Statistical Research and Data Section.

PROFESSIONAL PERSONNEL ACTIVITY REPORT

Before completing, please read accompanying instructions

BEST COPY AVAILABLE

SS-1(C)
Page 1

1998-99 N. C. HIGH SCHOOL GRADUATE SURVEY

PRIORITY:	Please return to your coordinator by June 30, 1999	PURPOSES:	(1) To collect data on the graduates of N.C. high school graduates and (2) to collect names of graduates for the state archives
SUPERINTENDENT:	Return by June 30, 1999, to [redacted] Research Section, 301 N.Wilmington St., Raleigh, NC 27601-2825	SUBJECTS:	Cut this Line [redacted]

DEFINITIONS

[redacted] are students who met all high school graduation requirements including mandated/optional exit/exam/end-of-course/grade

[redacted] are students who completed all high school graduation requirements but failed to pass the N.C. Competency Test

[redacted] are students who were in 12th grade homerooms and were [redacted] at the end of the school year. The group is split into two mutually exclusive subsets, those not following:

The group includes [redacted]
1. Those students would be pursuing regular programs or vocational type programs
2. Students in [redacted] exceptional children or in [redacted] are included in this group

[redacted] are those students who received a diploma or certificate and who were either in the [redacted] exceptional children or Tech programs. The group is defined for verification of this schools against the data reported on the [redacted] Survey. Report schools do not work record.

[redacted] are students who completed diploma or certificate requirements prior to the end of the school year (typically, a group has diploma or certificate was awarded.

[redacted] are students who completed diploma or certificate requirements at the end of the summer session of the [redacted] school year.

[redacted] are students who were in 12th grade homerooms at the [redacted] of the school year, but who [redacted] high school graduation requirements and were awarded a diploma at the end of the summer year.

[redacted] are four year schools and universities.

INSTRUCTIONS

1. In Section I [redacted] for students graduating who do not receive any certificate (Section II Code 11-13)

2. Make sure that 12th Grade Promotions* of Section C agrees with the number of promotions indicated in your April School Report (PSR). For regular programs, promotions are not obtained as the difference between membership and non-promotions on the [redacted] June report (PSR). For vocational and programs, if you have any, use one of the same reports for Graduated Key Programs. Report any graduates [redacted] who graduated through the same school you report from monthly membership. NOTE: Your totals planned will [redacted] completion of a PSR for report.

3. Be sure [redacted] certificate recipients, certificate recipients or non-[redacted] graduates. [redacted] and graduates are not made a non-12, should be counted as non-7.

4. Part Three of Line 4 of Section I and Line 10 of Section II [redacted]. The number of names listed in Section III [redacted] Line 1 Diploma Recipients on Line 4 of Section I and Line 10 of Section II.

5. If a student is enrolled in an alternative/nontraditional school but will graduate from his home school, and if the alternative/nontraditional [redacted] as a home school, then the student must be added [redacted] the alternative school's graduate count and included [redacted] the school's graduate list.

Instructions for Section III are at the beginning of that section. Read them very carefully. Do not submit [redacted] as an official diploma [redacted] of the graduates was no other State schools. File [redacted] at the number must match Section I and II totals.

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[illegible]

[illegible] H. S. HIGH SCHOOL GRADUATE SURVEY

[illegible]

[illegible] | [illegible] | [illegible]

SECTION I. INTENTIONS OF DIPLOMA RECIPIENTS

[illegible]	MALE						FEMALE						TOTAL
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]												
	[illegible]												
[illegible]	[illegible]												
	[illegible]												
[illegible]	[illegible]												
	[illegible]												
[illegible]	[illegible]												
	[illegible]												
[illegible]	[illegible]												
	[illegible]												
[illegible]													
[illegible]													
[illegible]													
[illegible]													

SECTION II. RECONCILIATION

	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	TOTAL
[illegible]							
[illegible]							

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

SS-623 [illegible]

BASIC DATES:

(1) PRINCIPAL - RETURN TO YOUR LOCAL CENSUS OFFICE BY SEPTEMBER 14, 1990

(2) SUPERINTENDENT - COLLECT ALL TIME CARDS OF YOUR UNIT AND RETURN TO STATISTICAL RESEARCH, DPI EDUCATION BLDG., RALEIGH, NC 27603-2825 BY SEPTEMBER 28, 1990

QUESTIONS: CALL DAVID SUMMERS AT (919)715-1433

LEA-SCH NO.: 270-304 SCHOOL-NAME: CENTENNIAL ELEMENTARY
PHONE: (919)443-8270

GRADE	GRADE	REPORTED 1989-90 MEMBERSHIP (1)	MEMBERSHIP STUDENTS WHO ATTENDED SUMMER PROGRAMS NO. ENROLLED (2)	NO. PROMOTED (3)	REVISED MEMBERSHIP (COL1)-(COL2)+(COL3) (4)
00	KIND.	0	0	0	0
01	1	0	0	0	0
02	2	0	0	0	0
03	3	1	0	0	1
04	4	0	0	0	0
05	5	0	0	0	0
06	6	2	1	1	1
07	EXCEP.	0	0	0	0
26	OTHR	0	0	0	0
27	HOME TCH	1	1	1	1

* INSTRUCTIONS *

1. COMPLETE AND RETURN THIS REPORT EVEN IF THERE IS NO CHANGE OR THIS SCHOOL IS CLOSED.

2. FOR PROMOTIONS OTHER THAN SUMMER SCHOOL PROGRAMS (SUCH AS PLACEMENT, ETC.), CHANGE COLUMN (3).

3. COLUMN (3). FOR ANY CHANGE OR CORRECTION, DO NOT WRITE-OUT THE PREPRINTED NUMBER. CROSS OUT THE ENTRY AND WRITE THE CORRECT NUMBER NEXT TO IT.

4. COLUMN (2) AND COLUMN (3). ENTER THE SUMMER SCHOOL ENROLLMENTS AND PROMOTIONS ONLY FOR THE NONPROMOTED STUDENTS REPORTED IN COLUMN(1). (FOR EACH LINE, THE NUMBER IN COLUMN(3) CANNOT EXCEED COLUMN(2), AND THE NUMBER IN COLUMN(2) CANNOT EXCEED COLUMN(1).)

5. COLUMN (4). THE REVISED NONPROMOTION IS THE DIFFERENCE OF COLUMN(1) AND COLUMN(3).

6. PLEASE CHECK EACH ROW AND COLUMN FOR BALANCE.

PRINCIPAL [signature] DATE 7/6/90

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1996-97 PUBLIC SCHOOL SYSTE... FULL-TIME PERSONNEL REPORT

RETURN TO:	Statistical Research Section Education Building 301 North Wilmington Street Raleigh, NC 27601-2825	PURPOSE:	The race/sex data of full time personnel is needed to provide information to various private and public organizations.
DUE DATE:	October 31, 1996	QUESTIONS:	Call Evan Sun at (919) 715-1613; FAX (919) 715-1611

Definitions of Activity Assignment Classification

1. Officials, Administrators, and Managers - Persons who set broad policies, exercise overall responsibility for execution of these policies, or direct school operations of the school system — superintendent, deputy, associate and assistant superintendents, school business officials, directors and administrators of districtwide programs, and other professional administrative staff.

2. Principals - Self-explanatory.

3. Assistant Principals, Teaching - Self-explanatory. (State does not fund teaching assistant principals.)

4. Assistant Principals, Nonteaching - Self-explanatory.

5. Elementary Teachers - Teachers who teach elementary classes.

6. Secondary Teachers - Teachers who teach secondary classes.

   NOTE: Report teachers who teach both elementary and secondary levels only on the level where the greater portion of their time is spent.

7. Other Teachers - Teachers who teach ungraded classes, special education, art, music, band, physical education, etc., who have not been reported in 5 and 6.

8. Guidance - Student counselors and other guidance personnel.

9. Psychological - Include psychologists, psychometrists, psychiatrists, and psychological-social workers.

10. Librarians and Audio-Visual Staff - Staff members who are responsible for school libraries, and staff members who are responsible for preparing, caring for, and making available to instructional programs, the equipment, materials, scripts, and other aids which assist teaching through the senses of sight and hearing.

11. Consultants and Supervisors of Instruction - Staff members who provide leadership and expertise in their field of specialization for the purpose of improving the performance of teachers and other instructional staff.

12. Other Professional Staff - Include persons who cannot be properly placed on lines 2-11 such as nonclassroom teachers, dentists, speech therapists, school social workers, community workers, attendance officers, attorneys, architects, engineers, registered nurses, and other non-instructional staff.

13. Teacher Assistants - Self-explanatory.

14. Technicians - Include computer programmers and operators, film inspectors, projectionists, graphic artists, drafters, engineering aides, licensed, practical or vocational nurses, dietitians, photographers, radio operators, scientific assistants, technical illustrators, and other technicians.

15. Clerical/Secretary - Include secretaries, bookkeepers, messengers, office machine operators, clerk-typists, stenographers, court transcribers, hearing reporters, statistical clerks, dispatchers, license distributors, payroll clerks, and kindred workers.

16. Service Workers - Paraprofessional and persons in cafeteria maintenance, transportation, custodial workers and other maintenance crew, security guards, etc.

17. Skilled Crafts - Includes mechanics, repairers, electricians, heavy equipment operators, stationary engineers, skilled machine operators, carpenters, compositors and typesetters, and kindred workers.

18. Laborers - Persons who perform manual labor such as garage laborers, car washers, greasers, gardeners, and groundskeepers.

Please Turn The Page

SS-200

1996-97PUBLIC SCHOOL SYSTEM FULL-TIME PERSONNEL REPORT

LEA NO.	LEA NAME	CONTACT PERSON	PHONE

Activity Assignment Classification (Please read instructions.)	Total* (a-d), (A-J)	Source of Funds				Sex and Race									
						Male					Female				
		State a	Federal b	Local c	Vocat. d	White A	Black B	American Indian C	Asian D	Hispanic E	White F	Black G	American Indian H	Asian I	Hispanic J
1 Official, Adm., Mgrs.															
2 Principals															
3 Asst. Principals, Teaching															
4 Asst. Principals, Nonteaching															
5 Elementary Teachers															
6 Secondary Teachers															
7 Other Teachers															
8 Guidance															
9 Psychological															
10 Librarian, Audiovisual															
11 Consultant, Supervisor															
12 Other Professional															
13 Teacher Assistants															
14 Technicians															
15 Clerical, Secretarial															
16 Service Workers															
17 Skilled Crafts															
18 Laborers, Unskilled															
19 TOTAL															

* The total of columns (a-d) should be identical to the total of columns (A-J) and this number should be entered in this column.

Superintendent's Signature _____ Date _____

1996-97 LOCAL SALARY SUPPLEMENT

RETURN TO:	Statistical Research & Data Center Education Building 301 North Wilmington Street Raleigh, NC 27601-2825	PURPOSE:	To collect local salary supplement data that is not available from any other source.
DUE DATE:	October 31, 1996	QUESTIONS:	Call Evan Sun at (919) 715-1613 FAX No. (919) 715-1611

Definitions and Instructions

****** Do not use decimals, fractions, or add decimal zeros******

Supplement - The amount of locally paid money to augment the salary of a position over and above the state salary schedule.

Number of Positions (Column A) - For each assignment classification, please list the number of positions budgeted even if you do not pay local supplements. Do **not** leave blank unless it is not applicable.

Number Receiving Supplement (Column B) - Enter the number of personnel receiving supplements who are employed in the positions shown in the first column.

Amount of Annual Supplement (Columns C AND D) - Enter the smallest and the largest amounts of annual supplements for each classification. (See "Band Directors and High School Coaches" for exceptions.) If minimum and maximum are the same, enter the annual amount in both "Minimum" and "Maximum" columns.

Total Annual Supplement to be Paid (Column E) - Enter the total dollars expended annually as salary supplements to all employees in each assignment classification. In those cases where the exact amount for a given assignment is not available, please provide your best estimate. For each line, the amount in this column should be no less than the product of (the number receiving supplements x minimum supplement) or no greater than (the number receiving supplement x maximum supplement).

Band Directors and High School Coaches - These are for the number of positions. If a person directs more than one band or coaches more than one sport, that person should be counted multiple times. Please show the **additional pay** they received for their extra activities over and above the supplements they would receive as teachers. Do not report non-high school coaches if you have any. Other coaches should be reported under "Others."

Others - Any other professionals who receive local supplements but have not been reported in any of the above categories.

PLEASE TURN THE PAGE

1996-97 LOCAL SALARY SUPPLEMENT

LEA No.	LEA Name	Contact Person	Phone

	ASSIGNMENT CLASSIFICATION (Please read instructions.)	NUMBER OF POSITIONS* (A)	NUMBER RECEIVING SUPPLEMENT* (B)	AMOUNT OF ANNUAL SUPPLEMENT** MINIMUM (C)	AMOUNT OF ANNUAL SUPPLEMENT** MAXIMUM (D)	TOTAL** ANNUAL SUPPLEMENT (E)
1.0	TEACHERS					
	1.1 STATE FUNDED					
	1.2 LOCALLY FUNDED					
	1.3 FEDERALLY FUNDED					
	1.4 VOCATIONALLY FUNDED					
2.0	PRINCIPALS					
	2.1 ELEMENTARY					
	2.2 JUNIOR/MIDDLE					
	2.3 HIGH SCHOOL					
3.0	ASSISTANT PRINCIPALS					
4.0	SUPERVISORS					
5.0	ASSOC./ASST. SUPTS.					
6.0	SUPERINTENDENT					
7.0	OTHERS					
	7.1 BAND DIRECTORS					
	7.2 H. S. COACHES					
	7.3 OTHERS					
8.0	EXPLAIN YOUR METHOD OF PAYING SUPPLEMENTS IF OTHER THAN A FIXED AMOUNT PER POSITION (SUCH AS PERCENT OF SALARY):					

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* DO **NOT** USE DECIMALS OR FRACTIONS; ROUND POSITIONS TO THE NEAREST WHOLE DIGIT.
** DO **NOT** REPORT CENTS; ROUND SUPPLEMENTS TO THE NEAREST DOLLAR. DO **NOT** ADD DECIMAL ZEROS.

Superintendent's Signature_____ **Date**_____

Reference Manuals

Attachment A

Purpose: Provides a list of budget codes for positions requiring a professional educator's license, along with the required area of licensure.

Contact: Salary Administration Section
(919) 715-1095

Highlights of the North Carolina Public School Budget

Purpose: This booklet presents charts and tables which describe how state and federal funds are distributed to North Carolina's public schools.

Contact: School Finance Section
(919) 715-1422

North Carolina Schools Allotment Policy Manual

Purpose: The Allotment Policy Manual contains all the state and federal funding categories. It states the purpose of the funding, who is eligible to receive the funding, the funding formula, any special provisions, and areas to contact for help.

Contact: School Finance Section
(919) 715-1422

North Carolina Schools Uniform Chart of Accounts

Purpose: The Uniform Chart of Accounts must be used to code your expenditures for state and federal funds. It contains the minimum requirements for the account code structure.

Contact: Reporting and Auditing Section
(919) 715-1400

Public School Personnel State Salary Schedule

Purpose: Provides state salary schedules and ranges for certified and noncertified personnel, along with the rules for implementing these salaries.

Contact: Salary Administration Section
(919) 715-1095

Reference Manuals (Continued)

School Attendance and Student Accounting

Purpose: This manual lists and describes the requirements for student accounting, student attendance, class sizes, teacher daily load, and emergency school closings.

Contact: School Finance Section
(919) 715-2198

Statistical Profile

Purpose: This report gives general statistical data about North Carolina's elementary and secondary schools, including information about students, personnel, and finances. The data is shown by LEA and by state totals.

Contact: Statistical Research Section
(919) 715-1609

Division of School Business - Contact List

Topic	Section Responsible	Contact Person	Telephone Number
Allotment Revisions	School Finance	Faydean Robinson	(919) 715-1429
Average Daily Membership (ADM)	Statistical Research	Kay Stokley	(919) 715-1615
Cash Requests	Reporting and Auditing	Jean Langdon	(919) 715-1400
Chart of Accounts and Coding Questions	Reporting and Auditing	Jenny Billings Jennifer Bennett	(919) 715-1400
Class Size Reporting	School Finance	Allen Suggs	(919) 715-2198
Expenditure Reporting and Monthly Reports	Reporting and Auditing	Jennifer Bennett	(919) 715-1400
Federal Allotment Calculations	School Finance	Mandy Farmer Theresa Allison	(919) 715-1423 (919) 715-1424
Federal Budgets (Budget Utilization and Reporting System - BUD)	Federal Programs	Maria Tart	(919) 715-1464
Federal Program-Carryover Questions	Federal Programs	Sharon Royster	(919) 715-1396
Federal Time Reporting	Federal Programs	Stehpanie English	(919) 715-1397
Salary Administration	Salary Administration	David Howell Mike Cash	(919) 715-1095 (919) 715-1095
School Closings (Inclement Weather, etc.)	School Finance	Allen Suggs	(919) 715-2198
School Numbers	Statistical Research	Engin Konanc	(919) 715-1609
State Allotment Calculations	School Finance	Mandy Farmer Lydia Prude Sheila Tharrington	(919) 715-1423 (919) 715-1426 (919) 715-1413
Student Accounting/School Attendance	School Finance	Allen Suggs	(919) 715-2198
Student/Teacher Ratios	School Finance	Allen Suggs	(919) 715-2198
Teacher Daily Load Reporting	School Finance	Allen Suggs	(919) 715-2198

N.C. Department of Public Instruction
Division of School Business, School Finance Section
March 5, 1997 (C:\Plan98\ChartCon.Wk4)